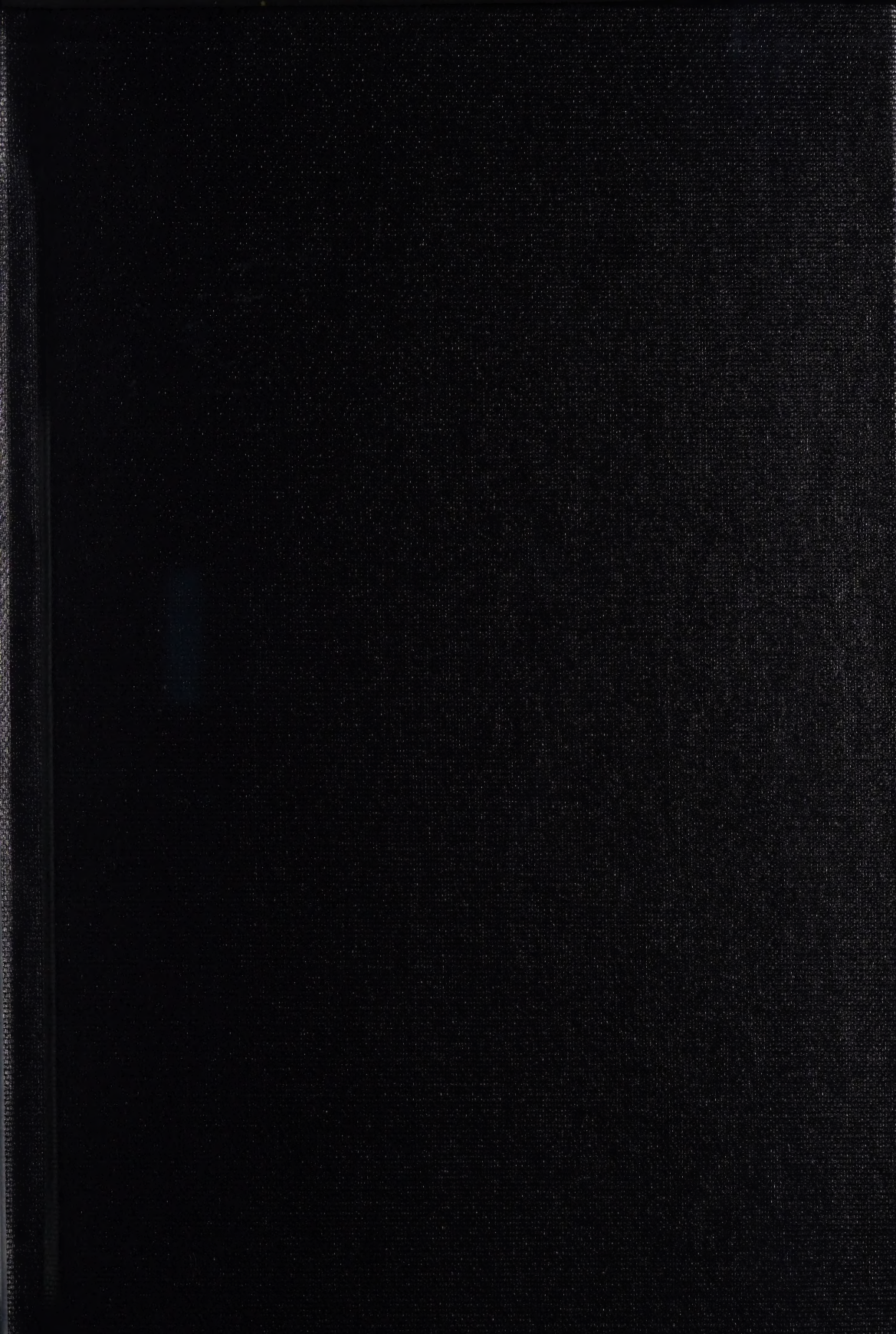




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ANNUAL REPORT

OF THE TOWN OF

Kingfield, Maine

For the Year 1945





ANNUAL REPORT

OF THE

Municipal Officers

OF THE TOWN OF

Kingfield, Maine

FOR THE FISCAL

Year Ending February 20, 1946

Farmington, Maine
The Knowlton & McLeary Co., Printers
1946

TOWN OFFICERS

Moderator

G. ARTHUR WOODCOCK

Selectmen

EARL L. WING

CECIL A. KNAPP

FLOYD ELLIS

Town Clerk

WILMA A. WOODARD

Treasurer

HAROLD HUTCHINS

Collector

ANGIE B. DUDLEY

Auditor

FRANK A. FROST

Constables

JASPER M. BEANE

ANGIE B. DUDLEY

Superintendent of Schools

FRANCIS M. MALCOLM

School Board

DR. C. J. DUNLAP

CLAUDIA J. FLETCHER

ALMON L. BRACKLEY succeeded by ROXIE D. WINTER

Health Officer

DR. C. J. DUNLAP

Surveyors

ORREN TUFTS

CHARLES E. CHAMBERLAIN

ELMER E. TUFTS ERNEST E. DUNTON EARL L. WING

HAROLD S. WINTER HOWARD O. LIBBY

HERBERT S. WING ROBERT L. KIMBALL LAURICE HORN

CHESTER G. ATWOOD FRANK DONAHUE

CHARLES E. PAGE

Sealer of Weights and Measures

CECIL A. KNAPP

Fire Chief

JASPER M. BEANE

Fire Inspector

JASPER M. BEANE

Sextons

H. LYMAN JOHNSON

OSCAR RAY HUTCHINS

Budget Committee

RAY D. KNAPP

ORREN TUFTS

LESTER L. MITCHELL

Selectmen's Report

VALUATION AND ASSESSMENTS — 1945

	Real Estate	Personal Estate	Total
Resident	\$299,632 00	\$44,861 50	\$344,493 50
Non-Resident	33,635 00	2,475 00	36,110 00
	\$333,267 00	\$47,336 50	\$380,603 50

Appropriations made at Town Meeting	\$24,840 05
State Tax	3,342 54
County Tax	1,008 95
Overlay	406 33
Amount assessed	\$29,597 87

ASSESSED (Rate, \$7.60 per \$100)

On Real and Personal Property	\$28,925 87
224 Polls at \$3.00	672 00
(Number of Polls not taxed, 59)	
Original commitment	\$29,597 87
Supplemental Taxes, 1945	33 00
Total committed to Collector	\$29,630 87

REAL ESTATE, CLASSIFIED

Land	\$114,977 00
Buildings	218,290 00
Total	\$333,267 00

PERSONAL PROPERTY, CLASSIFIED

Taxable Livestock and Poultry	No.	Appro. Av. Val.	Total Value
Horses	60	\$ 84 00	\$5,070 00
Colts, (3 to 4 years old)	1	100 00	100 00
Colts (2 to 3 years old)	1	100 00	100 00
Cows	172	38 00	6,523 00
Heifers (3 years old)	53	25 00	1,325 00
Heifers (2 years old)	21	21 00	435 00
Oxen			
Sheep (over 35 in number)			
Goats	6	5 00	30 00
Swine (over 10 in number)			
Poultry (over 50 in number)	918	75	688 00

Total	\$14,271 00
-------------	-------------

Exempt Livestock and Poultry	No.	Appro. Av. Val.	Total Value
Heifers (1 year old)	69	\$15 00	\$1,035 00
Sheep (to 35 in number)	53	3 00	189 00
Swine (to 10 in number)	33	14 00	475 00
Poultry (to 50 in number)	1,115	75	836 00

Total	\$2,535 00
-------------	------------

	No.	Total Value
Radios	191	\$ 1,635 00
Musical Instruments	3	175 00
Furniture		1,950 00
Lumber		14,000 00
Stock in trade		12,800 00
Gasoline Pumps and Attachments		1,725 00
Juke boxes, games of chance		460 00
Finished Products in Mills		320 00

Total	\$33,065 00
-------------	-------------

2 — STATE AID CONSTRUCTION

Our books show the amount of \$588.11 still available for Construction under this account.

In addition to this, a Special Resolve of \$1,250.00 was made available for the years 1944 and 1945.

3 – THIRD CLASS CONSTRUCTION

Over-expended in 1941, in anticipation of further
 apportionment \$502 25
 (This amount of \$502.25 will be due from the State when, and if,
 apportionments of that amount or more are made available from the
 State for Third Class Construction.)

Under the heading of "Third Class Re-construction Apportion-
 ment" there was made available by the State for this last year, the
 amount of \$297 73.

4 – STATE AID MAINTENANCE

Appropriation	\$381 00
Paid to State Treasurer	\$508 00
Overdrawn	\$127 00

(Town's proportion for maintenance. The amount to be paid by
 Towns on State Aid mileage was increased by the last Legislature, and
 the cutting of bushes was taken over by the State, causing the overdraft
 on this account; the law becoming effective after the date of the last
 Town meeting.)

5 – THIRD CLASS MAINTENANCE

Appropriation	\$165 00
---------------------	----------

Expended:

State Treasurer, for Tar and applying same	\$153 06
Payrolls	33 12

\$186 18

Overdrawn	\$21 18
-----------------	---------

6 – TOWN ROAD IMPROVEMENT FUND

Available from the State for 1945	\$38 60
---	---------

7 – TOWN ROADS – SUMMER

Appropriation	\$1,500 00
Work on truck (not on summer roads)	201 40
Sam Niemi, use of truck	2 62
Horn Motors, refund on Ford motor	53 50
3rd Class Maintenance payroll charged to Summer Roads by error	33 12
	\$1,790 64

Expended:

Payrolls	\$998 49
Bridge Material	407 07
Expense on Equipment	554 02
Gravel	16 30
Withholding Tax	62 60
	\$2,038 48
Overdrawn	
	\$247 84

9 – TOWN ROADS – WINTER

Appropriation	\$1,700 00
Credit for Sander	2 98
Credits for Town Plow and Wing	155 99
A. R. Brindley, plowing roads	15 00
State Treasurer, snow removal	680 38
	\$2,554 35

Expended:

Reimbursement payrolls	\$2,736 31
Other payrolls	23 10
Expense on Equipment	193 28
Hauling snow from business district	343 00
Expense of roads not plowed	112 88
Putting up and taking down snow fence	73 17
1944 bill for plowing	117 00
Salt	21 60
Withholding tax	3 30
	\$3,623 64
	\$1,069 29

11 — SEWERS

Appropriation	\$200 00
Use of sewer rod, E. S. Winter	2 00
Use of sewer rod, Chas. Hodgman	2 00
Use of sewer rod, Clinton Abbott	2 00
Total	\$206 00

Expended:

Harold Hutchins, Payrolls	\$44 42
---------------------------------	---------

Unexpended	\$161 58
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12 — AID TO DEPENDENT CHILDREN

Appropriation	\$336 00
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Expended:

Paid to Treasurer of State, Impi H. Sillanpaa account	\$503 33
--	----------

Overdrawn	\$167 33
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14 — TOWN POOR

Appropriation	\$1,000 00
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Expended:

(Transferred to Old Age Assistance — Town Account)	280 78
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Unexpended balance	\$719 22
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16 — STATE POOR

Expended:

Account, Mrs. Doris Burgess (for daughter Charlene)	\$286 00
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Account, family of Willis Gould, Highland Plantation	54 19
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Account, Bert Daggett (for son Stephen)	377 43
--	--------

Total	\$717 62
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Due from the State, and transferred to Accounts Receivable,

22 – CEMETERIES

Appropriation	\$50 00	
Kingfield Cemetery Association	2 76	
Total		\$52 76
Expended:		
Paid Lyman Johnson	\$18 60	
Paid Manley Davidson	22 50	
Paid Ellery T. Savage	6 00	
Paid for Printing	5 66	
Total		\$52 76

23 – TOWN CHARGES**RECEIPTS**

Appropriation	\$1,000 00	
Automobile Excise Tax	632 74	
Lien Fees	3 00	
Robert Blake, pool room license	10 00	
State Treasurer, Dog License refund	42 00	
State Treasurer, R. R. and Tel. Tax	13 71	
State Treasurer, Bank Stock Tax	175 84	
1945 Supplemental Taxes	33 00	
Overlay in Assessing	406 33	
		\$2,316 62

EXPENDITURES

First National Bank, check book	\$ 2 50
First National Bank, maintenance fee	6 00
The Knowlton & McLeary Co., printing town reports	92 00
H. S. Wing, bonds for Treasurer and Collector	48 00
Loring, Short & Harmon, printing	18 00
Marks Printing House, supplies	50
Webb-Smith Printing Co., supplies	6 99
Maine Municipal Association, dues	30 00
Earl L. Wing, services as Selectman	400 00
Earl L. Wing, expense as Selectman	22 86

Cecil A. Knapp, services as Selectman	\$ 52 00
Floyd Ellis, services as Selectman	48 44
Lucile V. Sprague, flags for Memorial	1 80
W. & L. E. Gurley, supplies for Sealer of Weights and Measures	1 53
Jasper M. Beane, services as watchman	6 60
Elgie Nichols, stamped envelopes	41 16
Percy E. Gilbert, M. D., reporting birth	25
Inez G. Wing, services as bookkeeper and steno- grapher	200 00
Harold Hutchins, services as Treasurer	150 00
Harold Hutchins, services as Excise Tax Collector	41 40
Charles E. Chamberlain, maintaining town dump, 1945	50 00
Dr. C. J. Dunlap, services Chairman School Bd.	10 00
Almon L. Brackley, services member School Bd.	5 00
Claudia J. Fletcher, services member School Bd.	1 25
Roxie D. Winter, services member School Bd.	3 75
Wilma A. Woodard, services Town Clerk	50 00
Wilma A. Woodard, making depositions	3 00
Wilma A. Woodard, recording Vital Statistics	15 00
Wilma A. Woodard, postage and supplies	7 20
Dr. C. J. Dunlap, services as School Physician	100 00
Dr. C. J. Dunlap, services as Health Officer	50 00
Dr. C. J. Dunlap, reporting births and deaths	5 00
Frank A. Frost, services as Auditor	25 00
Harold Hutchins, damage to windows by blasting	1 39
	\$1,496 62
Unexpended balance	
	\$820 00

25 — INTEREST

Appropriation	\$50 00
Received interest on Treasurer's account	93 25
Interest collected on tax liens	14 85
Interest on 1944 tax	53
Interest on Cemetery Trust Funds	42 09
Total	\$200 72

Expended:

R. M. Simmons, Tr. Cem. Ass'n., interest on Cemetery Trust Funds	\$42 09
School account, interest on Ministerial School Fund	48 60
Total	\$90 69
Unexpended balance	\$110 03

26 – FIRE DEPARTMENT

Appropriation	\$800 00
---------------------	----------

Expended:

Franklin Farmers' Co-op. Tel. Co.	\$ 16 43
Justin A. McCarthy Co., hose, cylinders and other equipment	349 22
Harold Hutchins, payrolls	297 80
Miscellaneous, soda, acid, etc.	7 52
	\$670 97
Unexpended balance	\$129 03

27 – HYDRANTS

Appropriation	\$1,100 00
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Expended:

Kingfield Water Company	\$1,100 00
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28 – INSURANCE

Appropriation	\$203 75
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Expended:

Roxie D. Winter	\$ 85 00
H. S. Wing	118 75
	\$203 75

29 – STREET LIGHTS

Appropriation	\$950 04
Expended:	
Maine Consolidated Power Company	\$930 25
Unexpended balance	<u>\$19 79</u>

32 – COLLECTION OF TAXES

Appropriation	\$300 00
Expended:	
Angie B. Dudley, Collector, commission on balance collected on 1944 commitment	\$ 62
Angie B. Dudley, Collector 1945	363 09
	<u>\$363 71</u>
Overdrawn	<u>\$63 71</u>

33 – DISCOUNT AND ABATEMENT

Appropriation	\$400 00
To Angie B. Dudley, Abatement, 1945 tax	\$ 21 00
To Angie B. Dudley, Discount, 1945 tax	435 64
	<u>\$456 64</u>
Overdrawn	<u>\$56 64</u>

35 A – COUNTY AND STATE TAXES

County Assessment	\$1,008 95
State Assessment	3,342 54
	<u>\$4,351 49</u>
Paid County Treasurer	\$1,008 95
Paid State Treasurer	3,342 54
	<u>\$4,351 49</u>

37 – ACCOUNTS RECEIVABLE

Urban Oakes, tuition	\$ 45 75
Dallas Plantation, tuition	107 14
State of Maine:	
Third Class Construction	502 25
State Poor Account, Doris Burgess, 1944	135 00
State Poor Account, Doris Burgess, 1945	286 00
State Poor Account, Bert Daggett, 1945	377 43
State Poor Acct., family Willis Gould, 1945	54 19
Bear Bounty	60 00
	\$1,567 76

38 – MAINE PUBLICITY BUREAU

Appropriation	\$50 00
Paid Maine Publicity Bureau	50 00

39 – BEAR BOUNTY

Expended:	
For Bear Bounties	\$60 00
Due from State, and transferred to Accts. Rec.	60 00

42 – (A) WITHHOLDING TAX

Deducted from payrolls	\$101 50
Paid Collector of Internal Revenue	101 50

53 – LIENS

Orie E. Packard, 1942	\$24 80
-----------------------------	---------

COMPARATIVE BALANCE SHEET

ASSETS

	Feb. 24 1944	Feb. 23 1945
Cash	\$4,830 66	\$7,971 46
1945 Taxes		129 86
1944 Taxes	46 80	
1942 Taxes	4 65	4 65
1941 Taxes	4 80	4 80
Liens	109 65	24 80
School Fund Overdraft	1,266 61	
School Superintendent Overdraft	32 72	
School Repairs Overdraft		150 14
Accounts Receivable	970 14	1,567 76
Cemetery Trust Funds	2,650 00	3,750 00
(N. B. Itemized list under Cemetery report)		
Webster Hall Fund	1,357 89	1,357 89
	<u>\$11,093 92</u>	<u>\$14,958 36</u>

LIABILITIES

School Fund Note	\$1,215 00	\$1,215 00
Cemetery Trust Fund Reserve	2,650 00	3,750 00
Webster Hall Fund Reserve	1,357 89	1,357 89
School Repairs, unexpended balance	647 62	
Common Schools, unexpended balance		2,091 04
Schoolhouse Seats, unexpended balance		1,000 00
	<u>\$5,898 11</u>	<u>\$9,413 93</u>
Surplus	5,195 81	5,544 43
Total	<u>\$11,093 92</u>	<u>\$14,958 36</u>

SUMMARY OF ACCOUNTS

	Overdraft	Unexpended
State Aid Maintenance	\$ 127 00	
Third Class Maintenance	21 18	
Summer Roads	247 84	
Winter Roads	1,069 29	
Sewers		\$161 58
Aid to Dependent Children	167 33	
Town Poor		719 22
Town Charges		820 00
Interest		110 03
Fire Department		129 03
Street Lights		19 79
Collection of Taxes	63 71	
Discount and Abatement	56 64	
Net Unexpended Balance	206 66	
	<u>\$1,959 65</u>	<u>\$1,959 65</u>

PROOF OF SURPLUS

Net Surplus as of February 24, 1945	\$5,195 81	
1944 Supplementary Tax	3 00	
Refund, Austin Hewey	138 96	
Net Unexpended Balance	206 66	
	<u>Surplus, February 23rd, 1946</u>	<u>\$5,544 43</u>

EARL L. WING,
 CECIL A. KNAPP,
 FLOYD ELLIS,

Selectmen of Kingfield.

Tax Collector's Report

ANGIE B. DUDLEY, for 1941 DELINQUENT

Samuel I. Kennerson	\$4 80
---------------------------	--------

ANGIE B. DUDLEY, for 1942 DELINQUENT

Alvah Brown	\$4 65
-------------------	--------

ANGIE B. DUDLEY, for 1944

Supplemental Poll Tax, collected	\$3 00
--	--------

ANGIE B. DUDLEY, for 1945

Commitments	Abated	Discount	Uncollected	Cash
Original: \$29,597 87				
Supplemental: 33 00				
Total	\$29,630 87	\$21 00	\$435 64	\$126 86 \$29,047 37

1945 ABATEMENTS

John A. Beane	\$3 00
Lawrence Gordon	3 00
Anthony LeClair	3 00
Herman O. Lisherness	3 00
James B. Neal	3 00
Hazen Nile	3 00
Herbert E. Wing	3 00

\$21 00

1945 DELINQUENTS

Alvah Brown	\$ 3 00
Bernard Stone	3 00

Frank Donahue, balance	\$15 60
Jasper Griffeth	2 66
Bernard Stone	38
Marie Campbell	14 44
Leonard Clark	15 20
Elmer Fogg	19 38
Hermione DeShon	53 20

\$126 86

Treasurer's Report

RECEIVED

Cash on hand Feb. 23, 1945	\$ 4,830 66
Angie B. Dudley, Collector, 1944 Tax	46 80
Angie B. Dudley, Collector, 1944 Tax, (supplemental)	3 00
Angie B. Dudley, Collector, 1944 Tax, interest	53
Angie B. Dudley Collector, 1945 Tax	29,047 37
Angie B. Dudley, Collector, 1945 Discount	435 64
Angie B. Dudley, Collector, 1945 Abatement	21 00
Tax Lien and Interest, Orie E. Packard, 1941	25 22
Tax Lien, Interest and fee, Robert Vance, (paid by Delia Loucks)	63 95
Tax Lien, interest and fee, Marie Campbell, (paid by E. L. Vose Jr.)	13 53
Harold Hutchins, Excise Tax 1945	338 32
Harold Hutchins, Excise Tax 1946	294 42
Federal Withholding Tax	73 90
Treasurer of State:	
Bank Stock Tax	175 84
Snow Removal	680 38
Railroad and Telephone Tax	13 71
School Department, Equalization Fund	514 00
School Department, Tuition, New Portland	33 75
School Department, Tuition, Salem	50 40
School Department, Tuition, New Vineyard	81 00
School Department, Tuition, Plantations	820 00
State School Fund	4,025 67
Dog License Refund	42 00
Kingfield Savings Bank, interest on deposit	93 25
Kingfield Savings Bank, interest on Cemetery Trust Funds	42 09
Kingfield Savings Bank, interest on Webster Hall Fund	27 28
Interest on Ministerial School Fund	48 60
Town Truck	201 40
Town Plow and Wing	155 99

Town Sander	\$ 2 98
W. J. Furtwengler, rental of Webster Hall	136 00
Robert A. Blake, pool room license	10 00
Refund, Austin Hewey	138 96
Earland Winter, use of sewer rods	2 00
Charles Hodgman, use of sewer rods	2 00
Clinton Abbott, use of sewer rods	2 00
Sam Niemi, use of town truck	2 62
Horn Motors, allowance on Ford motor	53 50
A. R. Brindley, for plowing snow	15 00
Happie V. Simmons, Cemetery Trust Fund	200 00
Horace G. Winter, Cemetery Trust Fund	300 00
Harold E. and Ella Winter Ransom, Cemetery Trust Fund	150 00
John P. Butts, Cemetery Trust Fund	100 00
Elmer E. Tufts Jr. and Orren Tufts, Cemetery Trust Fund	150 00
Raymond Phillips, Myrtle Durrell and Susie Hodgman, Cemetery Trust Fund	100 00
Katherine Lander, Cemetery Trust Fund	100 00
R. M. Simmons Tr. Cemetery Association, to balance Cem- etry account	2 76
Total	\$43,667 52

PAID OUT

Town Orders	\$35,696 06
Cash on hand, February 23, 1946	7,971 46
Total	\$43,667 52

HAROLD HUTCHINS, Treasurer.

Cemetery Trust Funds

Deposited in Kingfield Savings Bank

Interest Paid to the

KINGFIELD CEMETERY ASSOCIATION

Funds	Amount
John P. Butts	\$100 00
Elmer E. Davis	100 00
Fred and Stella W. Hutchins	200 00
H. P. Lander	100 00
Katherine Lander	100 00
Rachel Lander	60 00
Ruth Pullen Luce	100 00
Patrick McLoon	100 00
Harriet Norton	100 00
Lavella A. Norton	100 00
Fred A. Page	100 00
George Peterson	50 00
John F. and Ellen Phillips	100 00
C. F. Pillsbury	100 00
Mary G. Porter	150 00
Harold H. and Ella Winter Ransom	150 00
Happie V. Simmons	200 00
Jerome W. Simmons	300 00
Dorothy Emmons Kremser-Stoddard	200 00
Elmer E. Tufts	150 00
J. E. Voter	150 00
Ruel A. Williams	140 00
Herbert S. Wing	500 00
Horace G. Winter	300 00
Addie M. Young	100 00

\$3,750 00

Report of High School Principal

To the Citizens and School Committee of Kingfield:

Below is a summary of the enrollment of the High School.

	Seniors	Juniors	Sophomores	Freshmen
Boys	5	5	8	13
Girls	10	9	9	9

The enrollment is slightly higher than last year. The senior class is larger than last year due to the deferrment of senior students by the draft board until after graduation.

The financial condition of the student government is excellent and the students and faculty wish to express deep thanks to all who have helped to maintain such a sound financial status.

I am happy to report that our school has received a Grade A rating from the State Education Department. Also the school can certify students for college under permission of the New England College Board of Admissions. We have this permission until 1947 at which time we must apply for renewal.

The students and faculty wish to thank all who aided them in the transportation of the basketball teams.

Our problem of school furniture is still with us. Every effort should be made to eliminate this problem during the coming year. This situation demands immediate attention. No student can do his best work when he is suffering physical discomfort.

As in past years we have tried to give individual attention to the student's needs in relation to school work. We hope that, if you have any questions relative to your son's or daughter's scholarship, you will call and discuss the matter with us.

Respectfully submitted,

WILLIS J. FURTWENGLER,

Kingfield School Department

FINANCIAL STATEMENT

YEAR ENDING FEBRUARY 8, 1946

RESOURCES

Appropriation to take care of Overdraft in Common Schools for 1944	\$ 1,266 61
Appropriation	12,458 38
Set aside for Seating Units	500 00
Net Appropriation	\$13,224 99
Interest Webster Hall Fund	27 28
M. & S. Fund	48 60
Webster Hall Fund (from H. S.)	136 00
Tuition:	
Salem	50 40
New Vineyard	81 00
State	820 00
New Portland	33 75
State School Fund	4,025 67
State Equalization Fund	514 00
	\$18,961 69

EXPENDITURES

Overdraft, Common Schools, 1944	\$1,266 61
Teachers' Salaries, H. S.	5,327 01
Teachers' Salaries, Elem.	5,645 47
Conveyance	646 19
Janitors and Janitors' Supplies	1,331 37
Fuel	1,226 45
Textbooks	416 54
Supplies	1,011 01
	\$16,870 65
Unexpended Balance	\$2,091 04

REPAIRS

Unexpended	\$647 62	
Set aside for Schoolhouse Seats	500 00	
		\$147 62
Appropriation		400 00
		\$547 62
Expended		697 76
Overdrawn		\$150 14

EQUIPMENT

Transferred from 1944 Repairs Acct.	\$500 00	
Set aside from 1945 appropriation	500 00	
		\$1,000 00
Unexpended		1,000 00

SUPERINTENDENCE

Appropriation to take care of Overdraft, 1944	\$ 32 72	
Appropriation	496 55	
		\$529 27
Expended	\$496 55	
Overdraft, 1944	32 72	
		\$529 27

DETAILED ACCOUNT OF EXPENDITURES**TEACHERS, HIGH SCHOOL**

W. J. Furtwengler	\$2,413 51	
Evelyn Furtwengler	1,456 80	
Dorothy Morrison	605 36	
Emmonzene Hutchins	851 34	
		\$5,329 01

TEACHERS, ELEMENTARY SCHOOL

Eine V. Butler	\$1,171 01
Taimi Adams	465 51
Bernice Heald	426 00
Ada Huse	180 00
Louisa Abbott	1,097 04
Helen Strickland	917 01
Ruth Strickland	1,067 01
Christine M. Davis	150 00
Roberta Crossman	18 00
Vera V. Wing	153 89
	\$5,645 47

CONVEYANCE

A. R. Brindley	\$624 00
A. R. Brindley (insurance)	22 19
	\$646 19

JANITORS AND JANITORS' SUPPLIES

Raymond Allen	\$1,242 90
Mrs. Raymond Allen	24 80
Dana Davidson	5 00
J. L. Hammett Co.	30 17
George B. Robbins Disinfectant Co.	28 50
	\$1,331 37

FUEL

H. G. Winter & Sons, Inc.	\$325 26
S. J. Luce Coal Co.	716 72
Raymond Langley	71 76
Alfred Pillman	25 05
Mahlon Davidson	68 46
O. I. Moores	19 20
	\$1,226 45

TEXTBOOKS

Scott, Foresman & Co.	\$ 44 40
Beckley-Cardy Co.	5 29
The Macmillan Co.	1 57
Harcourt, Brace & Co.	3 25
Louisa Abbott	4 55
American Book Co.	133 01
Ginn and Company	92 56
Houghton Mifflin Co.	1 50
Allyn and Bacon	5 69
The Macmillan Co.	18 34
School Service Co.	2 13
E. M. Hale & Co.	25 00
Pan-American Union	1 00
W. J. Furtwengler	75 00
Southern Book Service	3 25

 \$416 54

SUPPLIES

J. L. Hammett Co.	\$258 44
A. N. Palmer Co.	60
B. & E. Motor Express	81
Berry Paper Co.	17 67
Edward E. Babb & Co.	27 19
World Book Co.	1 66
Gledhill Bros., Inc.	64 42
Ginn and Company	61 12
Dr. C. J. Dunlap	7 75
The Continental Press	7 20
Yale University Press	22 08
Iroquois Pub. Co.	23 19
H. P. White & Co.	1 26
School Dept., Town of Phillips	20 18
Remington Rand, Inc.	5 99
Helen Strickland	1 50
The Barton Press	21 14
Scott, Foresman & Co.	28 98
Frank Betz & Co.	40 00
Webster Pub. Co.	3 43

Cambosco Scientific Co.	\$ 29 06
Gov't. Aircraft Division	14 00
Wilfred McLeary Co.	4 44
W. M. Welch Mfg. Co.	45 00
Maine Consolidated Power Co.	174 24
Kingfield Water Co.	103 00
Franklin Farmers Co-Op. Tel. Co.	17 47
J. L. Hammett Co.	7 13

\$1,011 01

REPAIRS

F. A. Savage	\$ 18 00
A. G. Winter	81 45
Wing Spool & Bobbin Co.	5 00
Cecil S. French	7 82
W. W. Small Co.	7 00
George H. Brown	5 00
Gledhill Bros., Inc.	3 55
Blaine E. Atwood	207 63
H. G. Winter & Sons, Inc.	78 12
Willfred McLeary Co.	4 44
Blaine W. Atwood	76 45
Kingfield Water Co.	12 76
C. B. Moody	8 10
Bernice Heald	75
J. L. Hammett & Co.	5 42
Henry W. Groaton	37 62
Metcalf Products Co.	68 31
B. & E. Motor Express Co.	62
J. W. White Co.	56 52
O. I. Moores	13 20

\$697 76

SCHOOL DEPARTMENT, TOWN OF KINGFIELD

Report of Superintendent of Schools

To the Superintending School Committee:

Our schools are not just the business of our teachers, but they are also the business of every citizen in Kingfield. These forces should unite to create the kind of an educational program you want for your children. The Kingfield School system is an institution which the citizens of the town have created for the express purpose of serving its youth. The schools are largely what the taxpayers want them to be. Too many of our young people drop out before the end of high school, and without adequate preparation they are obliged to find their way without further assistance into the world of adult affairs.

The decisions as to how our Youth shall be served must be made not by the teachers alone but by the citizens and teachers working together. It is only through co-operation that maximum benefits can be had by the greatest number. Education should be both liberal and vocational; it should advance each youth on the road to a useful career suited to his abilities; it should equip him to assume the full responsibilities of citizenship; it should foster the health of body and mind, instruct him in the American way of family life, broaden his educational interests and give him a more abundant life. It should promote understanding and appreciation of his heritage as an American and of the ethical values that embellish all life in a democracy. The challenge of the future can be met only by able and unhampered leadership, not by blind obedience to old procedures and customs which have long since served their purposes.

The cost of our schools is high, but the school budget of twenty years ago will no longer suffice. We sometimes hear the statement that we are spending too much for education. By this do we mean we are too poor to provide for the young? People can afford almost anything they want to buy and they will spend their money on what they value

most. We hope the taxpayers will feel that their schools are worth the money needed to operate them successfully.

The one thousand dollars which the town has appropriated to purchase seating units is still unused due to the fact that school furniture is not yet available. However, it would seem to be advisable to appropriate five hundred dollars at the coming Town Meeting to add to this fund in order that when seats can be procured more pupils can be made comfortable during school hours.

From our itemized accounts you will note that the amount budgeted last year for repairs has been overdrawn. The reason for this is that your school buildings have been neglected. Every business man knows that it is good economy to keep his property in good repair. There is considerable repair work still to be done both inside and out at the Stanley School. Once your buildings are put in first-class shape it should not be a burden to keep them in that condition.

Last spring each town in the Union approved the plan of engaging a Union music supervisor, and money for starting this project is on hand. However, due to the scarcity of teachers, thus far we have not been able to carry out our plan, but we hope to be more successful this coming year.

Respectfully submitted,

FRANCIS M. MALCOLM,

Superintendent of Schools.

AUDITOR'S REPORT

February 23, 1946.

The accounts of the Selectmen, Tax Collector and Treasurer have been checked. This report is a correct copy of their records.

Liens are on file covering the amounts as listed.

The balance sheet together with the Summary of Accounts and Proof of Surplus shows the transactions and present financial condition of the Town.

FRANK A. FROST, *Auditor.*

Report of Health Officer

To the Citizens of the Town of Kingfield:

I made my eighth annual examination of the pupils in the month of November. The following table gives most of the defects found.

Grade	Number Exam.	— Defective —			10%	20%	7
		Eyes	Teeth	Throat	Under Weight	Over Weight	Point Pupils
S. P.	20	1	12	2	0	0	8
1	15	0	8	4	0	0	6
2	13	0	11	3	0	0	2
3	21	2	13	6	3	0	5
4	15	2	11	2	0	0	2
5	15	3	7	2	3	0	4
6	16	2	6	6	3	1	4
7	13	3	9	7	3	0	1
8	14	3	5	4	1	0	3
Freshman	18	1	8	2	3	1	7
Sophomore	16	5	6	5	1	0	4
Junior	13	0	5	2	2	0	6
Senior	13	1	4	2	4	0	4
	202	23	105	47	23	2	56

This year a test type illuminator was purchased which makes it possible to do more accurate work in testing vision. I hope an audiometer can be secured next year to test the hearing. The use of a watch or whispered voice to test hearing in a place where there is always some noise does not give satisfactory results.

A few of the pupils have been given the patch test for tuberculosis. I have the material to test all of them and it will be done soon. A positive test does not prove that active tuberculosis is present. It is supposed to prove that it has been present at some time but it may have healed

spontaneously. A positive test calls for an x-ray. A negative test is supposed to show that tuberculosis never has been present.

In order to stimulate having corrective work done the Parent Teachers Association has offered a silver cup to the grade that has the highest percentage of seven point pupils. Corrections made any time up to the opening of school next fall will count if the notification card is properly signed by whoever makes the correction and returned to the teacher. I hope that as many as possible will have the required work done and that there will be a much larger percentage of seven point pupils than there has ever been before.

Respectfully submitted,

C. J. DUNLAP.

Report of the Fire Chief

To the Selectmen and Citizens of the Town of Kingfield:

Ladies and Gentlemen:

This is the fifth annual report submitted to you by the present Fire Chief.

FINANCES. This year we had available in our Fire Department the sum of \$800. The report shows expenditures for a period of 52 weeks. Our expenditures have been about the same as last year, due to the fact that supplies have kept up in price, and also our payroll for the last half year was quite large due to so many calls wherein about all of our force did respond. We have also purchased 300 ft. of 2½ inch hose at a cost of \$240, also 100 ft. of 1½ inch hose at a cost of \$75. We have also purchased one 8 inch Wire Chimney Brush at a cost of \$4.66 and also several other smaller articles for use in our Department.

ACTIVITIES. The Fire Department has an enrollment of twenty-five men, but not all are active. The reason for this is due to the fact that some of our old men have returned, but this coming year can be cut to eighteen or twenty. During the years of war we had to keep extra or auxiliary men because so many were leaving, but now we are getting back to normal and can have a regular force. We have had some practice by drill, and also in the rural area. We find that the Pumper crew does an excellent job in getting their equipment in working order; the time is very good and still can be cut some in certain locations. I feel that we should still keep our practice up and also strive to make ourselves more efficient to our community in this coming year.

CONCLUSION. Having been your Fire Chief the past five years I feel that we have made some progress during those years. Have made mistakes and anybody will that tries to put anything across. I still

would like to see the town raise this year \$800 for fire protection, and still feel that any unexpended balance should be let to accumulate for a few years, and by that method the Department could purchase a small truck to get its equipment to its destination without loss of time. We are still hoping that some good public spirited citizen would give the fire department a lot in a good location so the boys could build and have a good place for fire equipment.

In closing this report, I wish to state that I have been Fire Chief for five years and would rather not take it this coming year. I want to thank the boys for the good work, and also the fine spirit of cooperation that comes from each one. I also want to express in the way of a personal note, the appreciation of the members and the Fire Chief, for the interest that the Selectmen, especially Mr. Earl Wing, and the Citizens of the Town of Kingfield have shown in providing the means for the organization of a Fire Department.

Respectfully submitted,

JASPER M. BEANE, *Fire Chief.*

Vital Statistics

To the Selectmen of the Town of Kingfield:

The following number of births, marriages and deaths have been recorded at this office for the year ending February 23, 1946.

WILMA A. WOODARD, *Town Clerk.*

SUMMARY

Number of births	14
Number of marriages	23
Number of deaths	25

(N. B. In accordance with a law passed by the Legislature in 1945, Town Clerks are no longer permitted to publish a list of births and marriages.)

DEATHS

1945

- Feb. 1 — Edith Leora Libby, age 22, freezing, due to exposure to cold.
- Feb. 13 — Lura C. Nicholson, age 83, cerebral hemorrhage.
- Mar. 2 — Harry C. Knapp, age 67, cerebral hemorrhage.
- Mar. 2 — Guy R. Holley, age 61, uremia.
- Mar. 5 — Charles Winfield Stevens, age 77, cerebral hemorrhage.
- Mar. 10 — Gerald Guy Hunnewell, age 65, cerebral embolism.
- Mar. 14 — Charles French Potter, age 74, hypertensive heart disease.
- Mar. 18 — Hartley B. Sprague, age 66, cerebral hemorrhage.
- Mar. 23 — Edward L. Page, age 80, coronary occlusion.
- Mar. 28 — Clifford A. Knapp, age 72, cardiac failure.
- Apr. 28 — Nedra C. Barden, age 20, malignancy of ovary.
- May 8 — Elmer E. Tufts, age 83, aplastic anemia, chronic.
- May 17 — Leonard Franklin Hutchins, age 78, right heart failure.

1945

- May 21 — Mary A. Lane, age 53, edema of lungs.
 June 10 — Faustina Smith, age 77, cardiac collapse.
 June 10 — Lelia H. Hunnewell, age 70, aplastic anemia.
 June 24 — Lydia McKenney Carville, age 83, probable malignancy of biliary tract.
 July 2 — Maud E. Woodcock, age 76, cerebral thrombosis.
 July 9 — Amos Greene Winter, age 82, uremia.
 July 11 — Annie Marie Quint, age 75, cardiac insufficiency.
 July 28 — Lynda McMullen, age 2, convulsive siezmes, dehydration — inanition.
 Oct. 15 — James Spurden Meldrum, age 83, coronary occlusion.
 Oct. 15 — Stanley E. Durrell, age 33, pulmonary tuberculosis.
 Dec. 15 — Lawrence R. Ashcroft, age 35, coronary thrombosis.
 Dec. 30 — Bessie May Blake, age 49, cerebral hemorrhage.

Town Warrant

COUNTY OF FRANKLIN, ss.

To Jasper M. Bean, a Constable in the Town of Kingfield, County of Franklin, State of Maine,

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Kingfield, qualified by law to vote in town affairs, to assemble at Webster Hall, in said town, on Monday, the fourth day of March next, at nine o'clock in the forenoon, to act on the following articles, to wit:

ARTICLE 1. To choose a Moderator to preside at said meeting.

ART. 2. To choose a Town Clerk for the ensuing year.

ART. 3. To hear reports of Town Officers and take action thereon.

ART. 4. To choose all other Town Officers for the ensuing year and fix their pay.

ART. 5. To see what sum the Town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sec. 19, Chap. 28, R. S. 1930, or under the provisions of Chap. 213, P. L. of 1941. — (Acct. No. 2)

ART. 6. To see what sum of money the Town will vote to raise for the Maintenance of State Aid Highways during the ensuing year under the provisions of Sec. 18, Chap. 28, R. S. — (Acct. No. 4)

ART. 7. To see if the Town will vote to raise the sum of one hundred and sixty-five dollars (\$165.00) for Third Class Maintenance in

accordance with the provisions of Sec. 46, Chap. 28, of the R. S. of 1930 as amended. — (Acct. No. 5)

ART. 8. To see what sum of money the Town will vote to raise for Repair of Roads and Bridges for the ensuing year. (Summer) — (Acct. No. 7)

ART. 9. To see what sum of money the Town will vote to raise for Repair of Roads and Bridges for the ensuing year. (Winter) — (Acct. No. 9)

ART. 10. To see what sum of money the Town will vote to raise for the Repair of Sewers for the ensuing year. — (Acct. No. 11)

ART. 11. To see what sum of money the Town will vote to raise for Aid to Dependent Children, under the provisions of Chap. 177, P. L. of 1937. — (Acct. No. 12)

ART. 12. To see what sum of money the Town will vote to raise for Aid to Veterans for the ensuing year. — (Acct. No. 13)

ART. 13. To see what sum of money the Town will vote to raise for the Support of the Poor for the ensuing year. — (Acct. No. 14)

ART. 14. To see what sum of money the Town will vote to raise for Elementary and Secondary Schools, including Teachers' Wages and Board, Fuel, Janitor Service, Conveyance, Tuition and Board of Pupils, Textbooks, Reference Books and School Supplies for desk and laboratory use. — (Accts. Nos. 17 and 18)

ART. 15. To see what sum of money the Town will vote to raise for Repair of Schoolhouses for the ensuing year. — (Acct. No. 19)

ART. 16. To see what sum of money the Town will vote to raise for the Salary of Superintendent of Schools. — (Acct. No. 20)

ART. 17. To see what sum of money the Town will vote to raise for seating units for school classrooms. — (Acct. No. 21)

ART. 18. To see what sum of money the Town will vote to raise for the care of Cemeteries. — (Acct. No. 22)

ART. 19. To see what sum of money the Town will vote to raise for Town Charges for the ensuing year. — (Acct. No. 23)

ART. 20. To see what sum of money the Town will vote to raise for Interest for the ensuing year. — (Acct. No. 25)

ART. 21. To see what sum of money the Town will vote to raise for the use of the Fire Department for the ensuing year. — (Acct. No. 26)

ART. 22. To see what sum of money the Town will vote to raise for Hydrant Rental for the ensuing year. — (Acct. No. 27)

ART. 23. To see what sum of money the Town will vote to raise for Insurance for the ensuing year. — (Acct. No. 28)

ART. 24. To see what sum of money the Town will vote to raise for Street Lights for the ensuing year. — (Acct. No. 29)

ART. 25. To see if the Town will instruct the Selectmen to procure Temporary Loans in anticipation of taxes. — (Acct. No. 31)

ART. 26. To see what sum of money the Town will vote to raise for the Collection of Taxes for the ensuing year. — (Acct. No. 32)

ART. 27. To see what sum of money the Town will vote to raise for the Discount and Abatement of Taxes for the ensuing year. — (Acct. No. 33)

ART. 28. To see what the Town will vote in regard to the Collection of Taxes, when made payable, what discount to be allowed and interest charged. (Taxes payable when committed. Discount 2% if paid before July 1st. 8% interest charged after December 1st. Collector paid 1.25% on collections, by vote of Town in 1944.)

ART. 29. To see if the Town will vote to make Poll Taxes payable May 1st.

ART. 30. To see if the Town will vote to pay for corporate or other bonds for the Collector and Treasurer.

ART. 31. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property.

ART. 32. To see if the Town will vote to raise and appropriate the sum of fifty dollars (\$50.00) to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising the natural resources, advantages and attractions of the State of Mainé, in accordance with the provisions of Chap. 5, Sec. 82 of the R. S. of Maine.

ART. 33. To see if the Town will vote to elect a Fire Chief who shall:

1st — Act as Fire Inspector.

2nd — Appoint all members of the Department and see that they are properly instructed and trained in their duties.

3rd — Carry out a program of fire prevention and control.

ART. 34. To elect or appoint a Budget Committee.

ART. 35. To see if the Town will raise and appropriate seventy-five dollars (\$75.00) for Public Health Nursing in Kingfield. Said sum to be expended by the State Bureau of Health for local service.

ART. 36. To see if the Town will vote to appropriate the sum of two hundred dollars (\$200.00) to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with R. S., Chap. 11, Secs. 62, 63 and 64.

ART. 37. To see if the Town will accept a sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of the Sewall L. Vose lot in Riverside Cemetery, said sum to be known as the Happie V. Simmons Fund.

ART. 38. To see if the Town will accept the sum of one hundred fifty dollars (\$150.00) and expend the interest accruing therefrom, for

the care of the Harold H. and Ella Winter Ransom lot in Sunnyside Cemetery, said sum to be known as the Harold H. and Ella Winter Ransom Fund.

ART. 39. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Philander Butts lot in Sunnyside Cemetery, said sum to be known as the John P. Butts Fund.

ART. 40. To see if the Town will accept the sum of one hundred fifty dollars (\$150.00) and expend the interest accruing therefrom, for the care of the Elmer E. Tufts lot in Sunnyside Cemetery, said sum to be known as the Elmer E. Tufts Fund.

ART. 41. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the John F. and Ellen Phillips lot in Riverside Cemetery, said sum to be known as the John F. and Ellen Phillips Fund.

ART. 42. To see if the Town will accept the sum of three hundred dollars (\$300.00) and expend the interest accruing therefrom, for the care of the Horace G. Winter lot in Sunnyside Cemetery, said sum to be known as the Horace G. Winter Fund.

ART. 43. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Herbert and Katherine Lander lot in Sunnyside Cemetery, said sum to be known as the Katherine Lander Fund.

ART. 44. To see if the Town will vote to accept the Kingfield Community Memorial Association, together with its properties, as the legally constituted town authority for the development of a Community Center and its related activities, as a World War II Memorial.

ART. 45. To see what action the Town will take in regard to repairing or rebuilding Rapid Stream Bridge.

ART. 46. To see what action the Town will take in regard to the purchase of equipment for road work and snow removal.

ART. 47. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at Webster Hall, at 8:30 A. M. on the day of said meeting.

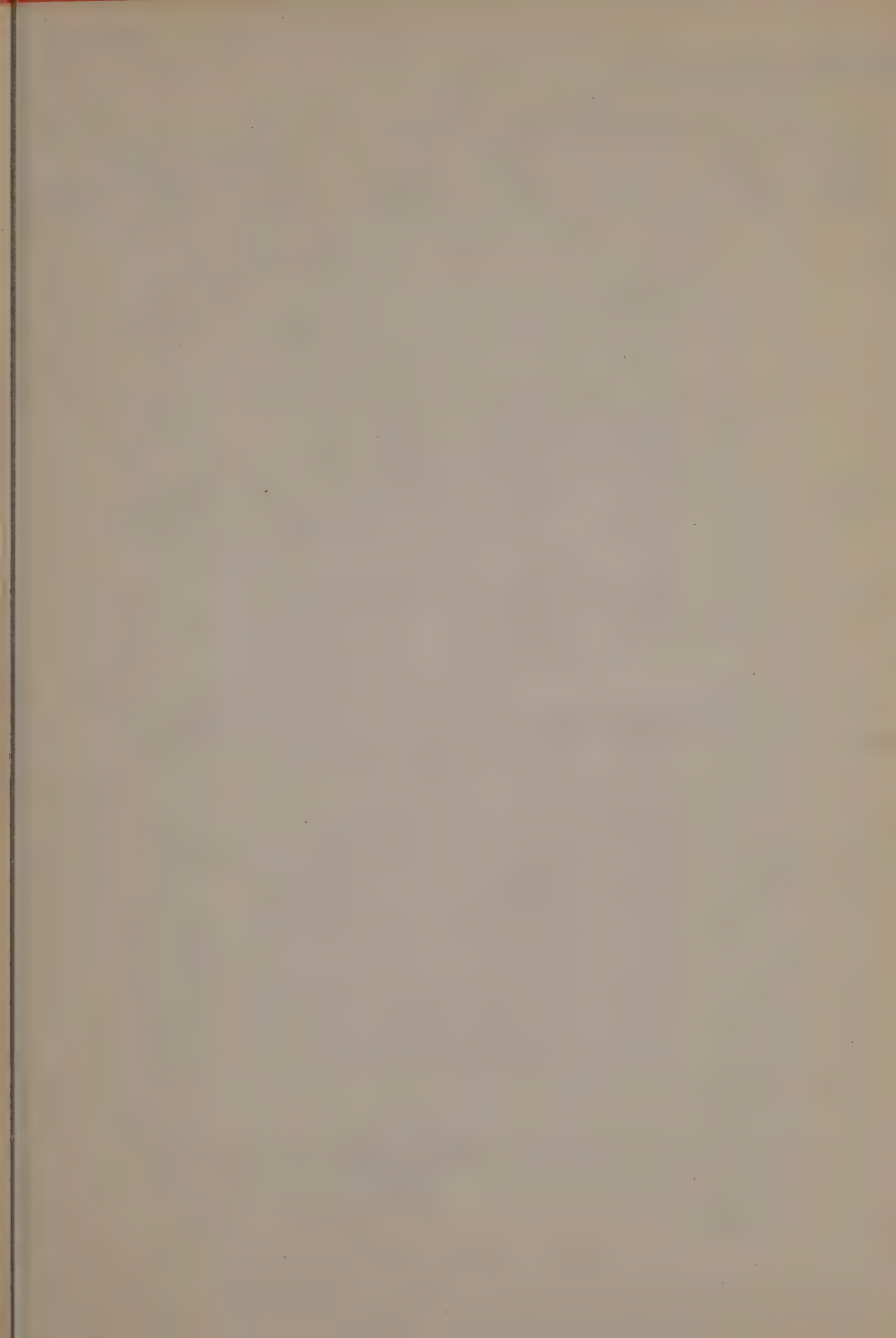
Given under our hands at Kingfield, this 23rd day of February, A. D. 1946.

EARL L. WING,
CECIL A. KNAPP,
FLOYD ELLIS,

Selectmen of the Town of Kingfield.

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SUMMARY OF ACCOUNTS

For details see itemized accounts. For financial standing see Comparative Balance Sheet.

	Appropriation 1945	Other Receipts	Unexpended 1944	Overdraft 1944	Available 1945	Expended 1945	Overdraft	Unexpended	Recommended by Budget Com. for 1946	Raised for 1946
ROADS:										
CONSTRUCTION										
2 — State Aid					(\$ 1,250 00					
3 — Third Class Reconstruction Apportionment					(588 11				\$ 533 00	
					297 73					
MAINTENANCE										
4 — State Aid	\$ 381 00				381 00	\$ 508 00	\$ 127 00		530 00	
5 — Third Class	165 00				165 00	186 18	21 18		165 00	
6 — Town Road Improvement Fund					138 60					
7 — Summer	1,500 00	\$ 290 64			1,790 64	2,038 48	247 84		2,000 00	
9 — Winter	1,700 00	854 35			2,554 35	3,623 64	1,069 29		2,500 00	
11 — Sewers	200 00	6 00			206 00	44 42		\$ 161 58	200 00	
POOR:										
12 — Aid to Dependent Children	336 00				336 00	503 33	167 33		336 00	
13 A — Old Age Assistance		280 78			280 78	280 78				
14 — Town	1,000 00				1,000 00	280 78		719 22	1,000 00	
16 — State				\$ 135 00		717 62 C.				
SCHOOLS:										
17 & 18 — Common & High	12,458 38	5,736 70								
Overdraft	1,266 61				1,266 61	17,695 08	15,604 04 C.	2,091 04 C.	10,000 00	
19 — Repairs	400 00		\$647 62		547 62	697 76 C.	150 14 C.		1,500 00	
20 — Superintendent	496 55				496 55	496 55			500 00	
Overdraft	32 72				32 72					
21 — Schoolhouse Seats					1,000 00				500 00	
22 — Cemeteries	50 00	2 76			52 76	52 76			50 00	
23 — Town Charges	1,000 00	1,316 62			2,316 62	1,496 62		820 00	500 00	
25 — Interest	50 00	150 72			200 72	90 69		110 03		
26 — Fire Department	800 00				800 00	670 97		129 03	800 00	
27 — Hydrants	1,100 00				1,100 00	1,100 00			1,100 00	
28 — Insurance	203 75				203 75	203 75			590 44	
29 — Street Lights	950 04				950 04	930 25		19 79	950 04	
32 — Collection of Taxes	300 00				300 00	363 71	63 71		350 00	
33 — Discount & Abatement	400 00				400 00	456 64	56 64		450 00	
38 — Maine Publicity	50 00				50 00	50 00			50 00	
	\$24,840 05									
State Tax	3,342 54									
County Tax	1,008 95									
Overlay	406 33									
	\$29,597 87									

C. — Accounts carried — not included in Summary of Accounts.



*Read this Report carefully
and bring it with you
to Town Meeting*

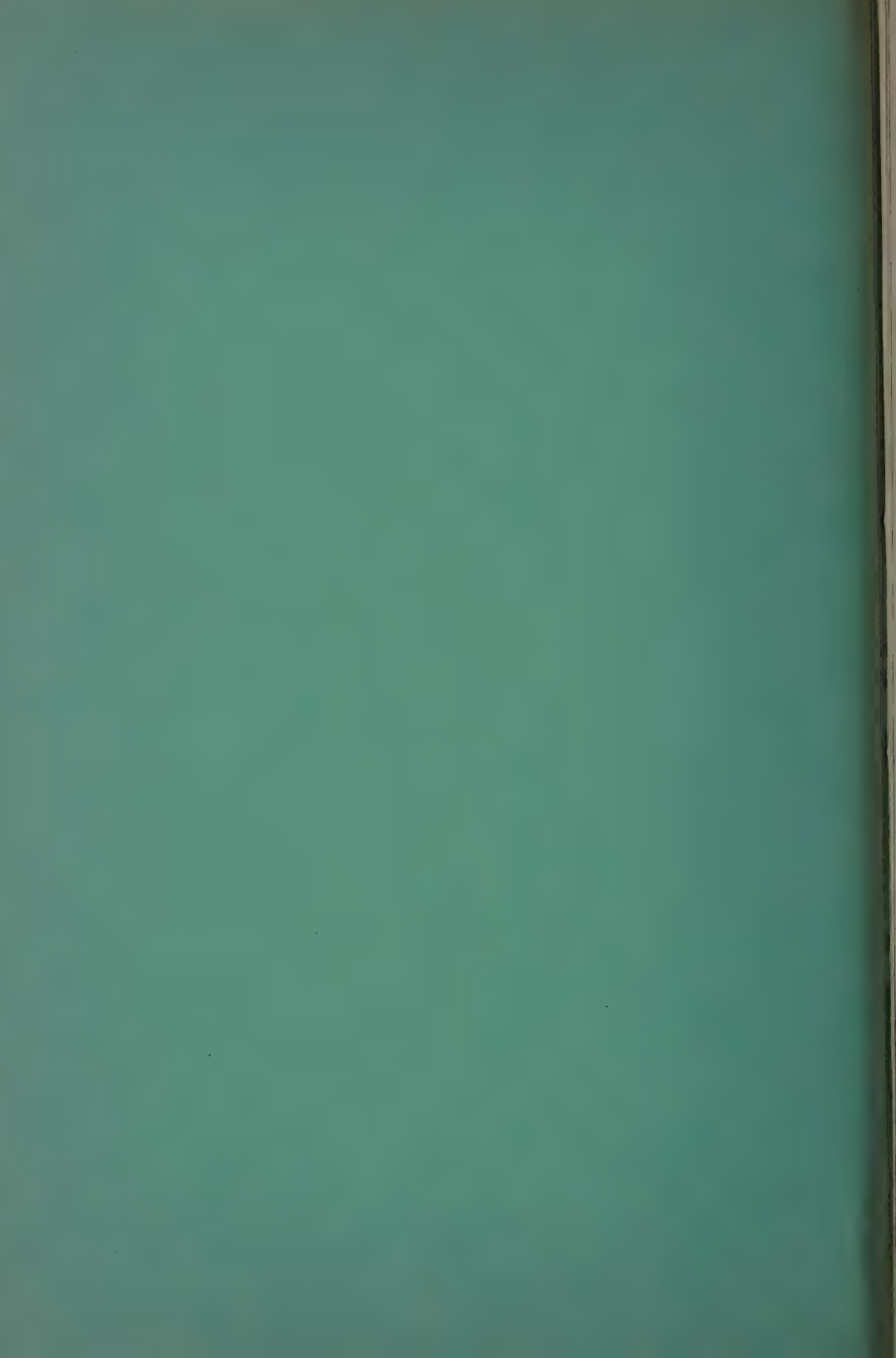
ANNUAL REPORT

OF THE TOWN OF

Kingfield, Maine

For the Year 1946





Annual Report

OF THE

MUNICIPAL OFFICERS

OF THE TOWN OF

Kingfield, Maine

FOR THE FISCAL

Year Ending February 15, 1947

Farmington, Maine
The Knowlton & McLeary Co., Printers
1947

TOWN OFFICERS

Moderator

G. ARTHUR WOODCOCK

Selectmen

EARL L. WING

CARROLL D. EDGERLY

CLAIR H. DURRELL

Town Clerk

WILMA A. WOODARD

Treasurer

HAROLD HUTCHINS

Collector

ANGIE B. DUDLEY

Auditor

FRANK A. FROST

Constables

JASPER M. BEANE

HARVEY W. BOYNTON

Superintendents of Schools

FRANCIS M. MALCOLM

ELLIOTT A. DIGGLE

School Board

DR. C. J. DUNLAP

ALMON L. BRACKLEY

ROXIE D. WINTER

Health Officer

DR. C. J. DUNLAP

Surveyors

ORREN TUFTS CHARLES E. CHAMBERLAIN

ERNEST E. DUNTON EARL L. WING HAROLD S. WINTER

HOWARD O. LIBBY HERBERT S. WING

ROBERT L. KIMBALL CHESTER G. ATWOOD

LAURICE HORN FRANK DONAHUE CHARLES E. PAGE

Sealer of Weights and Measures

CECIL A. KNAPP

Fire Chief

JASPER M. BEANE

Fire Inspector

JASPER M. BEANE

Sextons

H. LYMAN JOHNSON

OSCAR RAY HUTCHINS

Budget Committee

RAY D. KNAPP ORREN TUFTS LESTER L. MITCHELL

RALPH M. SIMMONS AMOS G. WINTER Jr.

OLIVE B. PAGE DORRIS M. BRACKLEY A. R. BRINDLEY

Selectmen's Report

VALUATION AND ASSESSMENTS — 1946

	Real Estate	Personal Estate	Total
Resident	\$301,876 00	\$46,754 75	\$348,630 75
Non-Resident	34,950 00	2,345 00	37,295 00
	\$336,826 00	\$49,099 75	\$385,925 75

Appropriations made at Town Meeting	\$24,604 48
State Tax	3,342 54
County Tax	1,008 95
Overlay	1,214 39
Amount assessed	\$30,170 36

ASSESSED (Rate, \$7.60 per \$100)

On Real and Personal Property	\$29,330 36
280 Polls at \$3.00	840 00
(Number of Polls not taxed, 23)	
Original Commitment	\$30,170 36
Supplemental Taxes, 1946	42 00
Total committed to Collector	\$30,212 36

REAL ESTATE, CLASSIFIED

Land	\$115,406 00
Buildings	221,420 00
Total	\$336,826 00

PERSONAL PROPERTY, CLASSIFIED

Taxable Livestock and Poultry	No.	Appro. Av. Val.	Total Value
Horses	56	\$ 73 00	\$4,070 00
Colts, (3 to 4 years old)	1	100 00	100 00
Colts, (2 to 3 years old)			
Colts, (less than 2 years old)			
Steers, oxen and beef cattle	10	38 00	385 00
Milk Cows, including heifers that have freshened	182	45 00	8,270 00
Heifers, over 2 years — not yet freshened	63	32 00	2,010 00
Sheep, (over 35 in number)			
Goats	3	5 00	15 00
Swine, (over 10 in number)			
Poultry, (over 50 in number)	753	75	564 75
Total			\$15,414 75

Exempt Livestock and Poultry	No.	Appro. Av. Val.	Total Value
Cattle, 18 mos. and younger	139	\$16 00	\$2,285 00
Draft colts, under 3 years			
Sheep, to the number of 35	25	4 00	118 00
Swine, to the number of 10	25	16 00	405 00
Domestic Fowl, to no. of 50	1,194	75	895 50
Total			\$3,703 50

	No.	Total Value
Radios	205	\$ 1,735 00
Musical Instruments	2	150 00
Furniture		1,950 00
Lumber		14,000 00
Stock in trade		13,450 00
Gasoline Pumps and Attachments	19	1,875 00
Juke boxes, games of chance		205 00
Finished Products in Mills		320 00
Total		\$33,685 00

2 — STATE AID CONSTRUCTION

Available for construction on State Aid Road No. 1:

Balance from 1942 Special Resolve	\$ 588 11	
1944-1945 Special Resolve	1,250 00	
Total amount available		\$1,838 11
 Raised by Town in 1946	 \$ 533 00	
Apportioned by State	1,066 00	
Transferred from Reconstruction	594 79	
Transferred from 3rd Class Maintenance	109 66	
Total		\$2,303 45
 Rec'd from State the amount expended by the Town in 1942 in anticipation of future 3rd Class Construction apportionments		 502 25
Amount available for use on any State road		\$1,801 20
 Reconstruction on State Aid Road No. 5:		
Expended by State:		
Rental of Shovel No. 69	\$278 25	
Use of Huber grader	77 50	
Total		\$355 75
 Expended by Town:		
Payrolls	\$632 14	
Gravel	90 00	
Culvert	33 79	
Total		\$755 93
 Total cost of Reconstruction	 \$1,111 68	
Disallowed by State	2 57	
Balance		\$1,109 11
 Available for any State Aid Construc- tion for 1947		 \$692 09

(3rd Class No. 1 was redesignated as State Aid No. 5 on June 5, 1947
by the State Highway Commission)

Financial Statement:

Raised by Town	\$533 00
Transferred from 3rd Cl. Maint.	109 66
Total Town money available	\$642 66
Expended by Town	755 93

Amount expended over amount avail- able from town	\$113 27
Amount disallowed by State	2 57
Balance	\$110 70
Received from State	110 70

2 — RECONSTRUCTION

Apportioned by State for 1945 and 1946	\$594 79
Rec'd from State to take care of an over expen- diture in 1941 in anticipation of further apportionments on 3rd Class Const.	\$502 25
Transferred to State Aid Construction acct.	92 54
	\$594 79

3 — THIRD CLASS CONSTRUCTION

Over-expended in 1941, in anticipation of further apportionment	\$502 25
Received from the State from Reconstruction apportionment	\$502 25

4 — STATE AID MAINTENANCE

Appropriation	\$530 00
Paid to State Treasurer	508 00
Unexpended balance	\$22 00

5 — THIRD CLASS MAINTENANCE

Appropriation	\$165 00
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Expended:

Payrolls	\$ 55 34
Transferred to State Aid Construction	109 66

\$165 00

6 — TOWN ROAD IMPROVEMENT FUND

Available from the State in 1945	\$138 60
Apportioned by the State in 1946	143 01

Total amount available	\$281 61
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Expended:

Town Payroll	\$179 05
Austin G. Thompson, 186 loads gravel	18 60
Shovel No. 69, (furnished by State)	107 63
Grader No. 9, (furnished by State)	25 00

Total cost of road	\$330 28
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Overdrawn	\$48 67
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Financial Statement:

Received from State	\$148 98
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Expended:

Austin G. Thompson, 186 loads gravel	\$ 18 60
Payroll	179 05

\$197 65

Overdrawn	\$48 67
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(Under the terms of this fund all materials have to be furnished by the Town. Other than the amount of gravel the overdraft was \$30.07)

7 – SUMMER ROADS

Appropriation	\$2,000 00	
Use of trucks, other than for Summers Roads	591 27	
Total		\$2,591 27
Expended:		
Expense on Equipment		
Gas, oil, garage supplies and repairs	\$728 14	
Rebuilding road machine	52 32	
		\$780 46
Rebuilding Roxbury St. Bridge and part of		
Alder Stream Bridge:		
Stringers and sawed lumber	216 55	
Trucking	45 00	
Labor	111 32	
		\$372 87
Culvert for Curtis Brook on Tufts Pond Road		95 39
Payrolls on road work and other bridges		895 64
Cutting bushes		111 00
Other supplies and repairs		17 69
Miscellaneous		11 10
1946 1½ ton Dodge Truck	\$1,749 50	
Tax on same	82 30	
2 ton body and hoist	478 80	
Tax on body	18 84	
	\$2,329 44	
Credit on Chevrolet truck	200 00	
		2,129 44
Total		\$4,413 59
Overdrawn		\$1,822 32

9 – WINTER ROADS

Appropriation	\$2,500 00
State Treasurer, snow removal	820 00
A. R. Brindley, plowing roads	15 00
Credits for plow, wing and sander	102 79
Total	<u>\$3,437 79</u>

Expended:

Reimbursement Payrolls for snow removal	\$2,425 41
Hauling snow from business district	86 00
Expense on roads not accepted by Highway	
Commission for snow removal	27 13
Taking down and putting up snow fence	231 70
Salt	33 60
Equipment and upkeep:	
B. M. Clark Co. bill, repairs on Clark	
Plow, and attaching to 1946 Dodge	
truck	270 40
Soucie & Lisherness, wooden plow, wing	250 00
M. E. Knapp, work on one-way plow	32 30
Other repairs on plows and sander	17 44
Labor, changing and repairing plows	48 50

Miscellaneous	16 50
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Total	<u>\$3,438 98</u>
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Overdrawn	<u>\$1 19</u>
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11 – SEWERS

Appropriations	\$200 00
Use of Sewer rods, Harry Durrell	4 00
Use of Sewer rods, Agnes Safford	2 00
Use of Sewer rods, Earland S. Winter	2 00
Use of Sewer rods, Frank Norton	2 00
Work done for Flora N. Dexter	21 52
Total	<u>\$231 52</u>

Expended:

Payrolls	\$74 00
Cecil S. French, labor	5 00
Supplies	3 60
H. S. Wing, labor	39 00
Total	<u>\$121 60</u>
Unexpended balance	\$109 92

12 — AID TO DEPENDENT CHILDREN

Appropriation \$336 00

Expended:

Paid Treas. of State, Impi H. Sillanpaa acct.	\$479 50
Paid Treas. of State, Hazel Leeman acct.	25 50
Total	<u>\$505 00</u>
Overdrawn	\$169 00

13 (a) — OLD AGE ASSISTANCE

Paid Verne Batchelder, account of Maude Heald \$284 08
 Transferred from Town Poor Account 284 08

14 — TOWN POOR

Appropriation \$1,000 00

Expended:

Dr. C. J. Dunlap, acct. George Thompson ..	\$ 8 75
(Transferred to Old Age Assistance — Town Account)	284 08
Total	<u>\$292 83</u>
Unexpended balance	\$707 17

16 — STATE POOR

Received from State Treas., acct. Willis Gould	\$245 33
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Expended:

Account, family of Willis Gould	250 32
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Due from State acct. family of Willis Gould and transferred to Accounts Receivable	\$4 99
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Expended:

Account, Mrs. Doris Burgess, (for daughter Charlene)	\$200 62
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(This account has been transferred to Accounts Receivable, and a bill has been introduced into the Legislature for this, and other amounts previously expended on same account.)

22 — CEMETERIES

Appropriation	\$50 00
Kingfield Cemetery Association	17

Total	\$50 17
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Expended:

Paid Clarence Pinkham	\$16 20
Paid Lyman Johnson	16 20
Paid Earl Wing	3 00
Paid H. G. Winter & Sons Inc.	9 37
Paid Gene Boyce	5 40

Total	\$50 17
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23 — TOWN CHARGES

RECEIPTS

Appropriation	\$ 500 00
Harold Hutchins, automobile Excise Tax, 1946	528 72
Harold Hutchins, automobile Excise Tax, 1947	334 15
Loring, Short & Harmon, refund	21 25
Lawrence T. Lander, pool room license	10 00

Vernon Dexter, pool room license	\$ 10 00
Paul W. Woodcock, fireworks license	1 00
Lucile V. Sprague, fireworks license	1 00
State Treasurer, bank stock tax	297 46
State Treasurer, Railroad and Telephone tax	8 71
Marie Campbell, lien fee	1 50
Angie B. Dudley, Collector, overlay	1,214 39
1946 Supplemental taxes	42 00
Total	\$2,970 18

EXPENDITURES

Knowlton & McLeary Co., printing town reports	\$100 40
Phillip Wheeler, paid for tramps	2 00
H. S. Wing, bond for Treasurer and Collector	48 00
Maine Municipal Association, dues	30 00
Loring, Short & Harmon, printing	49 00
National Used Car Market Report	7 00
Earl L. Wing, services as 1st Selectman	400 00
Carroll D. Edgerly, services as 2nd Selectman	68 25
Clair H. Durrell, services as 3rd Selectman	71 25
Webb-Smith Publishing Co., printing	6 97
Marks Printing Company, printing	11 00
Angie B. Dudley, Collector, lien fee	1 50
Carroll L. Knapp, Ballot Clerk	10 00
Cathers D. Lander, Ballot Clerk	10 00
Angie B. Dudley, Ballot Clerk	10 00
Hazel W. Hutchins, Ballot Clerk	10 00
Jasper M. Beane, night watchman, July 3rd & 4th ..	4 80
Harvey W. Boynton, night watch, July 3rd & 4th ..	4 80
Franklin County Veterans' Service Center	150 00
Remington Rand Co., repairing adding machine ..	11 00
Inez G. Wing, services, bookkeeper, stenographer ..	200 00
Charles E. Chamberlain, use of town dump	50 00
Harold Hutchins, services as Town Treasurer	175 00
Dr. C. J. Dunlap, Chairman School Board	10 00
Almon L. Brackley, member School Board	5 00
Roxie D. Winter, member School Board	5 00
Dr. C. J. Dunlap, services Health Officer	50 00
Dr. C. J. Dunlap, reporting births and deaths	4 00

Dr. C. J. Dunlap, services School Physician	\$100 00
Wilma A. Woodard, services Town Clerk	50 00
Wilma A. Woodard, recording Vital Statistics, making check lists, express on ballots, etc.	37 75
Earl L. Wing, paid for stationery	2 50
First National Bank, check book	3 00
First National Bank, maintenance fee	6 00
Frank A. Frost, services as Auditor	25 00
Earl L. Wing, expenses to Me. Municipal meeting	17 40
H. G. Winter & Sons, Inc., refund on taxes be- cause of over assessment	91 20
Harold Hutchins, services as Excise Tax Coll.	44 85
Miscellaneous	1 97
Total	\$1,884 64
Unexpended balance	\$1,085 54

25 – INTEREST

Received:

Interest on 1945 Tax	\$ 1 54
Interest on 1946 Tax	1 68
Interest on Tax Lien	79
Interest on Treasurer's Account	84 39
Interest on Cemetery Trust Funds	61 56
Total	\$149 96

Expended:

R. M. Simmons, Tr. Cem. Ass'n, Int. on Cemetery Trust Funds	\$61 56
School Account, interest on Ministerial School Fund	48 60
Schools, Old System Pension Account	48
Total	\$110 64
Unexpended Balance	\$39 32

26 — FIRE DEPARTMENT

Appropriation	\$800 00
Town of Eustis, Birch Mill fire	35 50
Town of Eustis, Novelty Mill fire	34 00
Total	\$869 50
Expended:	
Franklin Farmers' Coop. Telephone Co.	\$ 17 27
Barton Press, fire call cards	9 00
Justin A. McCarthy Co.	443 61
Harold Hutchins, payrolls	347 35
H. G. Winter & Sons	4 38
Kingfield Pharmacy	6 50 -
Harold Hutchins, soda	1 68
Total	\$829 79
Unexpended Balance	\$39 71

27 — HYDRANTS

Appropriation	\$1,100 00
Expended:	
Kingfield Water Company	\$1,100 00

28 — INSURANCE

Appropriation	\$590 44
Expended:	
H. S. Wing	\$590 44

29 — STREET LIGHTS

Appropriation	\$950 04
Expended:	
Maine Consolidated Power Company	\$950 04

32 – COLLECTION OF TAXES

Appropriation		\$350 00
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Expended:

To Angie B. Dudley, Collector, commission on balance collected, 1945 commitment	\$ 1 16
To Angie B. Dudley, Collector, commission on amount collected, 1946	369 29

Total	\$370 45
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Overdrawn	\$20 45
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33 – DISCOUNT AND ABATEMENT

Appropriation	\$450 00
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To Angie B. Dudley, Abatement 1941 Tax	\$ 4 80
To Angie B. Dudley, Abatement 1945 Tax	22 76
To Angie B. Dudley, Abatement 1946 Tax	142 78
To Angie B. Dudley, Discount 1946 Tax	404 17

Total	\$574 51
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Overdrawn	\$124 51
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35 A – COUNTY AND STATE TAXES

County Assessment	\$1,008 95
State Assessment	3,342 54

Total	\$4,351 49
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Paid County Treasurer	\$1,008 95
Paid State Treasurer	3,342 54

Total	\$4,351 49
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37 – ACCOUNTS RECEIVABLE

Urban Oakes, tuition	\$ 45 75
Dallas Plantation, tuition	107 14

State of Maine:

State Poor Acct., Doris Burgess, 1944	\$135 00
State Poor Acct., Doris Burgess, 1945	286 00
State Poor Acct., Doris Burgess, 1946	200 62
State Poor Acct., family of Willis Gould, '46	4 99
Bear Bounty	20 00

Total	<u> </u>	\$799 50
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38 — MAINE PUBLICITY BUREAU

Appropriation	\$50 00
Paid Maine Publicity Bureau	50 00

39 — BEAR BOUNTY

Expended:

For Bear Bounties	\$20 00
Due from State, transferred to Accts. Receivable	20 00

42 A — WITHHOLDING TAX

Deducted from Payrolls	\$223 50
Paid Collector of Internal Revenue	220 10

Deducted from Payrolls and not yet paid in to Collector of Internal Revenue	\$3 40
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**44 — MAINE TEACHERS' RETIREMENT
ASSOCIATION and
OLD SYSTEM PENSION**

Deducted from School Payrolls	\$331 94
Paid Treasurer of State	331 94

53 — LIENS

Orie E. Packard, 1942	\$24 80
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COMPARATIVE BALANCE SHEET**ASSETS**

	Feb. 23, '46	Feb. 15, '47
Cash	\$7,971 46	\$10,415 47
1946 Taxes		121 98
1945 Taxes	126 86	
1942 Taxes	4 65	4 65
1941 Taxes	4 80	
Liens	24 80	24 80
School Superintendent Overdraft		29 95
School Repairs Overdraft	150 14	
Accounts Receivable	1,567 76	799 50
Cemetery Trust Funds	3,750 00	4,650 00
(N. B. See itemized list under Cemetery Report)		
Webster Hall Fund	1,357 89	1,357 89
	\$14,958 36	\$17,404 24

LIABILITIES

School Fund Note	\$1,215 00	\$1,215 00
Cemetery Trust Fund Reserve	3,750 00	4,650 00
Webster Hall Fund Reserve	1,357 89	1,357 89
School Repairs, unexpended balance		867 05
Common Schools, unexpended balance	2,091 04	2,448 52
Schoolhouse Seats, unexpended balance	1,000 00	1,500 00
Withholding Tax		3 40
	\$9,413 93	\$12,041 86
Surplus	5,543 43	5,362 38
	\$14,958 36	\$17,404 24

SUMMARY OF ACCOUNTS

	Overdraft	Unexpended
State Aid Construction	\$ 2 57	
State Aid Maintenance		\$ 22 00
Unimproved Roads	48 67	
Summer Roads	1,822 32	
Winter Roads	1 19	
Repair of Sewers		109 92
Aid to Dependent Children	169 00	
Town Poor		707 17
Town Charges		1,085 54
Interest		39 32
Fire Department		39 71
Collection of Taxes	20 45	
Discount and Abatement	124 51	
Net Overdraft		185 05
	\$2,188 71	\$2,188 71

PROOF OF SURPLUS

Net Surplus as of February 23, 1946	\$5,544 43
1945 Supplementary Tax	3 00
Total	\$5,547 43
Net Overdraft	185 05
Surplus, February 15, 1947	\$5,362 38

EARL L. WING,
CARROLL D. EDGERLY,
CLAIR H. DURRELL,

Selectmen of Kingfield.

Tax Collector's Report

ANGIE B. DUDLEY, for 1941

ABATEMENT

Samuel I. Kennerson, cannot be located \$4 80

ANGIE B. DUDLEY, for 1942

DELINQUENT

Alvah Brown \$4 65

ANGIE B. DUDLEY, for 1945

ABATEMENTS

Bernard Stone, not collectible \$ 3 38

Elmer Fogg, assessed by error 19 38

\$22 76

ANGIE B. DUDLEY, for 1946

Commitments	Abated	Discount	Uncollected	Cash
Original	\$30,176	37		
Supplemental:	42	00		
Totals	\$30,212	36	\$142 78	\$404 17
Interest			\$121 98	\$29,543 43
				1 68

Total Cash turned in to Treasurer \$29,545 11

1946 ABATEMENTS

Kenneth Atwood, assessed by error	\$ 3 04
Florence Corson, assessed by error	76
Jasper Griffeth, assessed by error	38
I. O. O. F. and Rebeccas, assessed by error	101 84
Laurice Spiller, assessed by error	76
John M. Beane	3 00

E. L. Parsons	\$3 00
Clarence Penney	3 00
Everett Leeman, deceased	3 00
Fred Weymouth, deceased	3 00
Raymond Ellis, paid in West Roxbury, Mass.	3 00
Lester Hutchins, paid in Monroe	3 00
Roland Kennedy, paid in Farmington	3 00
William Murray, paid in Seal Harbor	3 00
Laurice Spiller, paid in Canton	3 00
Anthony LeClair, assessed by error	3 00
Ralph McLaughlin, assessed by error	3 00

Total	\$142 78
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1946 DELINQUENTS

Chester G. Atwood	\$59 66
Mahlon Hewett	6 08
Elbridge Williamson	56 24

Total	\$121 98
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Treasurer's Report

RECEIVED

Cash on hand February 24, 1946	\$ 7,971 46
Angie B. Dudley, Collector, 1945 Tax	92 66
Angie B. Dudley, Collector, 1945, Interest	1 54
Angie B. Dudley, Collector, 1946 Tax	29,543 43
Angie B. Dudley, Collector, 1946, Interest	1 68
Tax Lien, interest and fee	16 73
Harold Hutchins, Excise Tax, 1946	528 72
Harold Hutchins, Excise Tax, 1947	334 15
Federal Withholding Tax	1,259 25
Treasurer of State:	
Bank Stock Tax	297 46
Snow Removal	820 00
Railroad and Telephone Tax	8 71
School Department, State School Fund	4,389 58
School Department, tuition, Freeman, Carrabasset	913 50
School Department, Equalization fund	1,677 00
Bear Bounty	60 00
Unimproved Roads	148 98
Reimbursement for work done by Town	46 50
State Aid Highway	110 70
State Highway Department	502 25
State Poor Account	676 95
Kingfield Savings Bank, interest on deposit	84 39
Kingfield Savings Bank, interest on Cemetery trust funds	61 73
Kingfield Savings Bank, interest on Webster Hall fund	27 28
Interest on Ministerial School Fund	48 60
Town Truck	536 97
Town Plow, wing and sander	100 99
W. J. Furtwengler, rental of Webster Hall	30 00
Edith Sprague and Grace Gilmore, Cemetery Trust Fund	200 00
F. Evie Sprague Huse, Cemetery Trust Fund	100 00
Edith Lander Sprague, Cemetery Trust Fund	100 00
Elizabeth M. Weymouth, Cemetery Trust Fund	100 00

Jennie T. Jordan, Cemetery Trust Fund	\$100 00
F. Raymond Phillips, Cemetery Trust Fund	200 00
Kendrick L. Libby, Cemetery Trust Fund	100 00
M. T. R. A. and O. S. Pension	523 87
Fireworks licenses, Paul Woodcock and Lucile Sprague	2 00
Pool Room licenses, Lawrence Lander Jr. and Vernon Dexter	20 00
Town of New Portland, Tuition	49 50
Town of New Vineyard, Tuition	119 00
Town of Rangeley, Pauper Account, Hazen Nile	11 17
Town of New Portland, Summer Roads	9 60
Loring, Short & Harmon, refund	21 25
Use of sewer rods, Harry Durrell, Agnes Safford, Frank Norton and Earland S. Winter	10 00
Town of Eustis, Fire Department	69 50
Flora N. Dexter, labor on Sewers	21 52
A. R. Brindley, plowing snow	15 00
Total	\$52,638 13

PAID OUT

Town Orders	\$42,222 66
Cash on hand, February 15, 1947	10,415 47
Total	\$52,638 13

HAROLD HUTCHINS, Treasurer.

Cemetery Trust Funds

Deposited in Kingfield Savings Bank

Interest Paid to the

KINGFIELD CEMETERY ASSOCIATION

Funds	Amount
John P. Butts	\$100 00
Elmer E. Davis	100 00
F. Evie Sprague Huse	100 00
Fred and Stella W. Hutchins	200 00
Jennie T. Jordan	100 00
H. P. Lander	100 00
Katherine Lander	100 00
Rachel Lander	60 00
Wallace N. Libby	100 00
Ruth Pullen Luce	100 00
Patrick McLoon	100 00
Harriet Norton	100 00
Lavella A. Norton	100 00
Fred A. Page	100 00
George Peterson	50 00
Cora A. Phillips	200 00
John F. and Ellen Phillips	100 00
C. F. Pillsbury	100 00
Mary G. Porter	150 00
Harold H. and Ella W. Ransom	150 00
Happie V. Simmons	200 00
Jerome W. Simmons	300 00
Edith Sprague and Grace Gilmore	200 00
Edith Lander Sprague	100 00
Dorothy E. K. Stoddard	200 00
Elmer E. Tufts	150 00
J. E. Voter	150 00

Elizabeth M. Weymouth	\$100 00
Ruel A. Williams	140 00
Herbert S. Wing	500 00
Horace G. Winter	300 00
Addie M. Young	100 00
Total	\$4,650 00

Kingfield School Department

FINANCIAL STATEMENT

YEAR ENDING FEBRUARY 7, 1947

RESOURCES

Unexpended Balance	\$ 2,091 04
Appropriation	10,000 00
Tuition, H. S.:	
State	\$540 50
New Vineyard	119 00
	659 50
Tuition, Elem.:	
State	\$373 00
New Portland	49 50
	422 50
Interest Webster Hall Fund	27 28
M. & S. Fund	48 60
Rent received Webster Hall	30 00
State School Fund	4,390 06
State Equalization Fund	1,677 00
	\$19,345 98

EXPENDITURES

Teachers, H. S.	\$5,369 66
Teachers, Elem.	6,572 85
Fuel	1,117 52
Conveyance	690 35
Janitor & Janitor's Supplies	1,445 30
Textbooks	615 02
Supplies	1,086 76
	\$16,897 46
Unexpended Balance	
	\$2,448 52

REPAIRS

Appropriation		\$1,500 00
Expended	\$482 81	
Overdrawn 1945-46	150 14	
		\$632 95
Unexpended Balance		\$867 05

EQUIPMENT (Seats)

Unexpended 1945-46	\$1,000 00	
Appropriation	500 00	
		\$1,500 00
Unexpended		1,500 00

SUPERINTENDENT

Appropriation		\$500 00
Expended		529 95
Overdrawn		29 95

DETAILED ACCOUNT OF EXPENDITURES

TEACHERS, H. S.

W. J. Furtwengler	\$2,500 00	
Evelyn Furtwengler	1,500 00	
Evelyn Chadbourne	721 00	
Emmonzene Hutchins	648 66	
		\$5,369 66

TEACHERS, ELEM.

Richard Starkey	\$1,655 15	
Ada Huse	1,110 00	
Louisa Abbott	1,110 00	
Christine M. Davis	1,140 00	
Ruth Strickland Wilbur	1,134 00	
Glenroy I. Lamb	136 30	

Eine V. Butler	\$ 96 00
Vera Wing (Sec'y, Supt.'s office)	191 40
	\$6,572 85

FUEL

S. J. Luce Coal Company	\$878 05
Mahlon Davidson	39 00
Strong Wood Turning Company	7 50
Raymond Howard	181 72
Hedley Reid	11 25
	\$1,117 52

CONVEYANCE

A. R. Brindley	\$667 00
C. L. Knapp Insurance Agency	23 35
	\$690 35

JANITOR & JANITOR'S SUPPLIES

Raymond Allen	\$900 00
Hugh Gilmore	345 00
Mrs. Raymond Allen	30 00
Lyman Johnson	3 00
Vernon Meldrum	12 00
A. G. Winter	34 44
Clayton Wilbur	47 50
W. J. Furtwengler	5 00
H. G. Winter & Sons, Inc.	1 45
Richard Mercurio	47 50
J. L. Hammett Co.	12 61
Cecil Knapp	6 80
	\$1,445 30

TEXTBOOKS

Ginn and Company	\$229 50
American Book Company	87 58
Scott, Foresman & Co.	120 27

McGraw Hill Book Co., Inc.	\$ 2 47
Houghton Mifflin Co.	13 42
J. L. Hammett Co.	3 99
World Almanac	85
Encyclopaedia Britannica, Inc.	73 90
Row, Peterson & Co.	18 84
World Book Company	4 87
Silver Burdett Company	10 93
Iroquois Publishing Co.	30 91
Harcourt Brace & Co.	17 49

\$615 02

SUPPLIES

Maine Consolidated Power Co.	\$213 15
Kingfield Water Company	103 00
Ginn and Company	11 08
Loring, Short & Harmon	3 93
Wilfred McLeary Co.	3 50
Gledhill Bros., Inc.	24 24
Cecil French	50
Town of Phillips	12 06
Franklin Farmers Co-Op. Tel. Co.	19 85
Beaudette & Co., Inc.	201 50
Knowlton & McLeary Co.	6 84
Scott, Foresman & Co.	52 90
Starbird Lumber Co.	3 00
Harold Hutchins	16 91
War Assets Administration	6 48
Iroquois Publishing Co.	18 94
World Book Company	11 40
Treasurer, State of Maine	15 00
Lloyd Williamson	3 40
H. G. Winter & Sons, Inc.	1 68
University of Maine	25 00
The Chemical Rubber Co.	41 84
Wilfred McLeary Co.	6 00
Chicago Apparatus Company	30 00
W. J. Furtwengler	2 01
J. L. Hammett Co.	143 89

W. M. Welch Mfg. Co.	\$ 1 91
B & E Motor Express	3 58
Maine Public Health Assn.	50
Kinney & Frost	6 48
Kansas City Sport Goods Co.	20 96
Howard & Brown	9 40
The Barton Press	15 92
The Kingfield Pharmacy	2 20
Edward E. Babb & Co.	30 40
W. J. Furtwengler	8 87
Berry Paper Company	8 44

\$1,086 76

REPAIRS

Oxford Insulating Company	\$290 00
E. H. Ward & Son	84 30
Newell's Handee Shop	51 00
W. E. Winter	2 50
Gledhill Bros., Inc.	14 34
Wilfred McLeary Co.	8 16
A. G. Winter	83
G. A. Woodcock	15 97
Est. of C. V. Starbird	15 71

\$482 81

SCHOOL DEPARTMENT, TOWN OF KINGFIELD

Report of Superintendent of Schools

To the Superintending School Committee:

Education in general, in these United States, is weathering its most serious crisis, one which forward looking educators the nation over continually gave distress warnings about but which were unheeded by the general public until the deluge came. Today, however, we cannot look at a newspaper without reading about a crisis in education in some remote or nearby community. In this crisis no community can afford the "holier than thou" attitude, or the "it can't happen here" philosophy. Even as I write this, the general public is not fully aware that the schools are theirs, and that the schools are as good as the people make them — no better, no worse. Not to continue on this pessimistic note, let us look at the brighter side as it affects our town.

Kingfield is fortunate, indeed, in the quality of its teaching personnel. During this period of teacher shortage, with a great exodus of qualified teachers from the profession and a lesser influx of sincere but ill-prepared, inexperienced teachers with emergency permits and certificates to replace them, Kingfield has not been affected. Under these circumstances, it becomes our responsibility to keep our present corps of teachers. I assume this responsibility, but it is not my responsibility alone, it is also your responsibility — the community's responsibility. To attract, and to hold, a competent and qualified teaching staff is a problem too lengthy for discussion here. Two factors are essential, a co-operative, interested spirit on the part of the citizens, one which acknowledges a job "well done", and an adequate salary schedule backing up your appreciation. There are many evidences in Kingfield of the co-operative spirit I mention, it is a friendly town despite all references of the southerner to our Yankee heritage. On the question of adequate salaries no community stands indicted although all communities, including Kingfield, can do better. This will come about only as rapidly as the general public is made aware of the importance of education in our daily life. Not to confine my remarks to my per-

sonal experiences alone, let me give you the words of Gene Tunney who said, "America's secret weapon in this war was not a plane, nor a gun, nor a tank. It was her magnificent youth. The way they arose to the occasion astonished the world." Who among us can deny the important part the schools of our nation played in preparing our youth to rise to the occasion? Bishop Bromby Oxnam phrased it more to the point upon his return from a tour of the European battle fronts when he said, "I have returned from the battle areas of Europe with a new respect for the youth of America and the educational system in which he was trained." General Eisenhower and other military "greats" have poured similar praise on America's youth. Consider the institutions that have made these magnificent youth what they are (the home, the church, the community and the school), and don't you find yourself placing the schools at the head of the list? This is no time for criticism of education, rather it is a time for greater reward for what our teaching staff has done, is doing and will continue to do to the end that Kingfield's youth, your sons and daughters, will live a richer and fuller life as a result of their educational experiences. Should our State legislature adjourn tomorrow, and the proposed minimum pay bill for teachers never become law it is still within our power to reward our teachers with higher salaries; this is a responsibility of the community that cannot be lightly regarded.

Last November we obtained the services of a well qualified, experienced and capable music supervisor. The educational advantages accruing from his services have not been fully accepted by our youth and it becomes our goal now to increase our efforts and our interests in both vocal and instrumental music. The shortage of musical instruments and the high cost of those available plus the short time the program has been under way are contributing factors in impeding our progress along these lines. Once interest is developed on the part of the few, the program should gain the momentum of the rolling stone. In projects of this nature, the school especially welcomes the encouragement of the parents in getting their sons and daughters to utilize this worthwhile type of leisure time activity.

In keeping with modern educational standards and practices, the schools this year plan to make more use of available standardized testing material. The advantages of such tests are numerous, but what is most important, such tests are a far better and more reliable method of measuring ability and accomplishment than any teacher-made test. The Cross English Test and the Otis Mental Abilities tests have been admin-

istered in the High School and this testing program should and will go down into the grades. Fuller use has also been made of the sound projector than in previous years, as the High School is now using the University of Maine educational films series. This visual aids program should continue to grow in the upper grades and extend down into the lower grades. The experiences of the Army and Navy with visual education substantiates the claims of educators that students learn up to 35% more in a given time, remember facts 55% longer, and it also increases interest, builds morale and saves time. No form of education with these advantages should be neglected by our schools although visual education does require considerable training for its proper and efficient use.

Our school buildings are in dire need of repair. This matter should and will receive our attention before school re-opens in September. The school budget for repairs must also include repairs to the Webster Hall. Another fire escape exit is a must for the continued use of this building according to the State Fire Safety Commissioners. The safety and well-being of our school youth necessitate this repair work. This past year storm windows were purchased for both the little schoolhouse and the Stanley building. The little schoolhouse was insulated; this has considerably increased the comfort and welfare of the pupils involved and has unquestionably reduced fuel costs. We should now consider the advisability of insulating the Stanley building. The exterior and the interior of the Stanley building are in need of paint. There are other incidental repair jobs that must be considered but I have enumerated only the major items. A repair program that looks ahead for ten to fifteen years should be our goal. Such a program would eliminate heavy expenditures for one or two years, none the next, et cetera.

In conclusion, I wish to convey my sincere appreciation and gratitude for the continuous co-operation and untiring efforts of the school committee, the school personnel and interested citizens who have contributed to the success of our work. Continuing progress in our educational program depends upon these co-operative efforts.

Respectfully submitted,

ELLIOTT A. DIGGLE,

Superintendent of Schools.

Report of Health Officer

To the Citizens of the Town of Kingfield:

I made my ninth annual examination of the pupils in the month of November. For the first time there were no absentees and every pupil was examined. The following table gives a summary of my findings.

Grade	No. Exam.	— Defective —			10%	20%	7
		Eyes	Teeth	Throat	Under Weight	Over Weight	Point Pupils
S. P.	20	1	7	2	0	0	10
1	23	0	10	2	0	0	8
2	18	0	9	4	0	0	7
3	13	0	8	2	0	0	4
4	23	2	8	4	3	0	11
5	16	2	6	3	2	0	6
6	20	4	10	3	4	0	6
7	15	2	6	5	4	0	5
8	15	3	10	5	5	0	1
Freshman	14	2	3	1	1	0	7
Sophomore	17	1	7	2	2	1	5
Junior	16	3	4	3	1	0	6
Senior	11	0	3	1	2	0	7
	221	18	91	37	24	1	83

The figures as given show $37\frac{1}{2}\%$ seven point pupils in all the schools. This is the highest that it has been in the nine years I have examined but it is still far below what it should be. Individual grades varied from as low as 7% to as high as 50%.

During the year the TB patch test was given to all the pupils. About a dozen positive reactions were found. A positive reaction does not mean that the person who has it has an active tuberculosis process but it does call for an x-ray. All of the positive reactors were x-rayed at Fairfield but no one showed an active lesion.

Respectfully submitted

C. J. DUNLAP.

Report of the Fire Chief

To the Selectmen and Citizens of the Town of Kingfield:

Ladies and Gentlemen:

This is the sixth annual report submitted to you by the present Fire Chief.

FINANCES. This year we had available in our Fire Department the sum of \$800. The report shows expenditures for a period of 52 weeks. Our expenditures have been about the same as last year, due to the fact that supplies have kept up in price. The double jacket hose we use had advanced 20% over last year, but we got our order in soon enough, so the increase in hose was some less. We have added a few smaller articles to our equipment, but our main expenses were hose and payroll. For the expended account please look in your Town Report in front part of book.

ACTIVITIES. The Fire Department has an enrollment of twenty men. During the year we have had many calls to chimney fires and also three outside calls. Had two calls to Stratton and one to Salem. We have done some outside work with Pumper crew in rural area. Our crew has done splendid work and I want to make mention especially of the work done at the time the Harold Winter residence burned. The fire having such a start before the men got there, they did a remarkable job to save the other buildings around the area. I feel that we should still keep up our practice and make ourselves more efficient in our community.

CONCLUSION. Having been your Fire Chief the past six years, I feel we have made some progress during these years. We have made mistakes and anybody will that tries to put anything across. Our equipment is very good and have plenty to fight fire with, but we need something to get our equipment to and from a fire. The old hand drawn equipment has gone by, and to save time, property and possibly life the Fire Department should be kept up to the age of present day methods.

I also feel that if the Department had a place where they could get together and be on their own it would make a big difference in their interest.

In closing this report, I wish to state that I have been Fire Chief for six years and that I appreciate the courtesy shown me by the men, and also the community. I want to express in the way of a personal note, the appreciation of the members, and the Fire Chief, for the interest that the Selectmen, especially Mr. Earl Wing, and the Citizens of the Town of Kingfield have shown in providing the means for the organization of a Fire Department.

Respectfully submitted,

JASPER M. BEANE, *Fire Chief.*

Vital Statistics

To the Selectmen of the Town of Kingfield:

The following number of births, marriages and deaths have been recorded at this office for the year ending February 1, 1947.

WILMA A. WOODARD, *Town Clerk.*

SUMMARY

Number of births	18
Number of marriages	38
Number of deaths	13

DEATHS

1946

- Feb. 4 — Arthur Ellery Savage, age 72, cardio renal disease.
May 6 — Minnie Vose Smith, age 78, cardiac insufficiency.
May 12 — Walter Everett Leeman, age 58, probable heart disease — chronic.
June 22 — Fred Melburn Weymouth, age 77, myocarditis.
June 28 — Edgar Loren Vose Sr., age 69, broncho pneumonia.
July 10 — Albert E. McMullen, age 69, cut throat — hemorrhage.
Aug. 8 — Roxie Bartlett Merchant, age 78, cerebral hemorrhage.
Aug. 24 — Erwin Linne Strickland, age 64, cerebral hemorrhage.
Sept. 3 — Mason J. Vose, age 70, natural causes.
Oct. 8 — Lillian B. French, age 72, recurrent carcinoma of uterus.
Nov. 24 — Dennis Reid Parsons, age 3 minutes, fetal asphyxia.
Dec. 6 — Jennie Mae Smith, age 83, senility.
Dec. 23 — Alvin Nichols, age 70, cardio renal disease.

Town Warrant

COUNTY OF FRANKLIN, ss.

To Jasper M. Beane, a Constable in the Town of Kingfield, County of Franklin, State of Maine,

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Kingfield, qualified by law to vote in town affairs, to assemble at Webster Hall, in said town, on Monday, the third day of March next, at nine o'clock in the forenoon, to act on the following articles, to wit:

ARTICLE 1. To choose a Moderator to preside at said meeting.

ART. 2. To choose a Town Clerk for the ensuing year.

ART. 3. To hear reports of Town Officers and take action thereon.

ART. 4. To choose all other Town Officers for the ensuing year and fix their pay.

ART. 5. To see what sum the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended. — (Acct. No. 2)

ART. 6. To see what sum of money the Town will vote to raise for the Maintenance of State Aid Highways during the ensuing year under the provisions of Section 50, Chapter 20, R. S. 1944. — (Acct. No. 4)

ART. 7. To see what sum of money the Town will vote to raise for Repair of Roads and Bridges for the ensuing year. — (Summer Roads — Acct. No. 7)

ART. 8. To see what sum of money the Town will vote to raise for Repair of Roads and Bridges for the ensuing year. — (Winter Roads — Acct. No. 9)

ART. 9. To see what sum of money the Town will vote to raise for the Repair of Sewers for the ensuing year. — (Acct. No. 11)

ART. 10. To see what sum of money the Town will vote to raise for Aid to Dependent Children, under the provisions of Chapter 22, Section 226, et Seq R. S. 1944. — (Acct. No. 12)

ART. 11. To see what sum of money the Town will vote to raise for Aid to Veterans for the ensuing year. — (Acct. No. 13)

ART. 12. To see what sum of money the Town will vote to raise for the Support of the Poor for the ensuing year. — (Acct. No. 14)

ART. 13. To see what sum of money the Town will vote to raise for Elementary and Secondary Schools, including Teachers' Wages and Board, Fuel, Janitor Service, Conveyance, Tuition and Board of Pupils, Textbooks, Reference Books and School Supplies for desk and laboratory use. — (Accts. Nos. 17 and 18)

ART. 14. To see what sum of money the Town will vote to raise for Repair of Schoolhouses for the ensuing year. — (Acct. No. 19)

ART. 15. To see what sum of money the Town will vote to raise for the Salary of Superintendent of Schools. — (Acct. No. 20)

ART. 16. To see what sum of money the Town will vote to raise for seating units for school classrooms. — (Acct. No. 21)

ART. 17. To see what sum of money the Town will vote to raise for the care of Cemeteries. — (Acct. No. 22)

ART. 18. To see what sum of money the Town will vote to raise for Town Charges for the ensuing year. — (Acct. No. 23)

ART. 19. To see what sum of money the Town will vote to raise for Interest for the ensuing year. — (Acct. No. 25)

ART. 20. To see what sum of money the Town will vote to raise for the use of the Fire Department for the ensuing year. — (Acct. No. 26)

ART. 21. To see what sum of money the Town will vote to raise for Hydrant Rental for the ensuing year. — (Acct. No. 27)

ART. 22. To see what sum of money the Town will vote to raise for Insurance for the ensuing year. — (Acct. No. 28)

ART. 23. To see what sum of money the Town will vote to raise for Street Lights for the ensuing year. — (Acct. No. 29)

ART. 24. To see if the Town will instruct the Selectmen to procure Temporary Loans in anticipation of taxes. — (Acct. No. 31)

ART. 25. To see what sum of money the Town will vote to raise for the Collection of Taxes for the ensuing year. — (Acct. No. 32)

ART. 26. To see what sum of money the Town will vote to raise for the Discount and Abatement of Taxes for the ensuing year. — (Acct. No. 33)

ART. 27. To see what the Town will vote in regard to the Collection of Taxes, when made payable, what discount to be allowed and interest charged. (Taxes payable when committed. Discount 2% if paid before July 1st. 8% interest charged after December 1st. Collector paid 1.25% on collections, by vote of Town in 1945.)

ART. 28. To see if the Town will vote to make Poll Taxes payable May 1st.

ART. 29. To see if the Town will vote to pay for corporate or other bonds for the Collector and Treasurer.

ART. 30. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property.

ART. 31. To see if the Town will vote to raise and appropriate the sum of fifty dollars (\$50.00) to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chap. 80, Sec. 95 of the R. S. of Maine.

ART. 32. To see if the Town will vote to elect a Fire Chief who shall:

1st — Act as Fire Inspector.

2nd — Appoint all members of the Department and see that they are properly instructed and trained in their duties.

3rd — Carry out a program of fire prevention and control.

ART. 33. To elect or appoint a Budget Committee.

ART. 34. To see if the Town will raise and appropriate seventy-five dollars (\$75.00) for Public Health Nursing in Kingfield. Said sum to be expended by the State Bureau of Health for local service.

ART. 35. To see if the Town will vote to appropriate the sum of two hundred dollars (\$200.00) to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with R. S., Chap. 32, Secs. 53-58.

ART. 36. To see if the Town will vote to allow the Riverside Theatre to exhibit moving pictures on Sundays between the hours of 3 P.M. and 11:30 P.M., in accordance with the provisions of Section 41, of Chapter 121 of the Revised Statutes of Maine.

ART. 37. To see if the Town will vote to authorize the Road Commissioner to rebuild any parts of our present sewer system or construct additions to it.

ART. 38. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of the Olin C. Lander Lot and the Bradford J. Gilmore Lot, both in Sunnyside Cemetery, said sum to be known as the Edith Sprague and Grace Gilmore Fund.

ART. 39. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Sulviro Sprague Lot in Sunnyside Cemetery (No. 227), said sum to be known as the F. Evie Sprague Huse Fund.

ART. 40. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Hartley B. Sprague Lot in Sunnyside Cemetery (No. 208), said sum to be known as the Edith Lander Sprague Fund.

ART. 41. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Elizabeth M. Weymouth Lot in Sunnyside Cemetery, said sum to be known as the Elizabeth M. Weymouth Fund.

ART. 42. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Marshall D. P. Thompson Lot in Sunnyside Cemetery, said sum to be known as the Jennie T. Jordan Fund.

ART. 43. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of the John and Mary Phillips Lot in Riverside Cemetery, said sum to be known as the Cora A. Phillips Fund.

ART. 44. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Wallace N. Libby Lot in Sunnyside Cemetery, said sum to be known as the Wallace N. Libby Fund.

ART. 45. To see what action the Town will take in regard to repairing or rebuilding Rapid Stream Bridge.

ART. 46. To see what action the Town will take in regard to the purchase of equipment for road work and snow removal.

ART. 47. To see if the Town will vote to adopt Daylight Saving for the same period as is customary throughout the State.

ART. 48. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at Webster Hall, at 8:30 on the day of said meeting.

Given under our hands at Kingfield, this 15th day of February, A. D. 1947.

EARL L. WING,
CARROLL D. EDGERLY,
CLAIR H. DURRELL,

Selectmen of the Town of Kingfield.

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SUMMARY OF ACCOUNTS

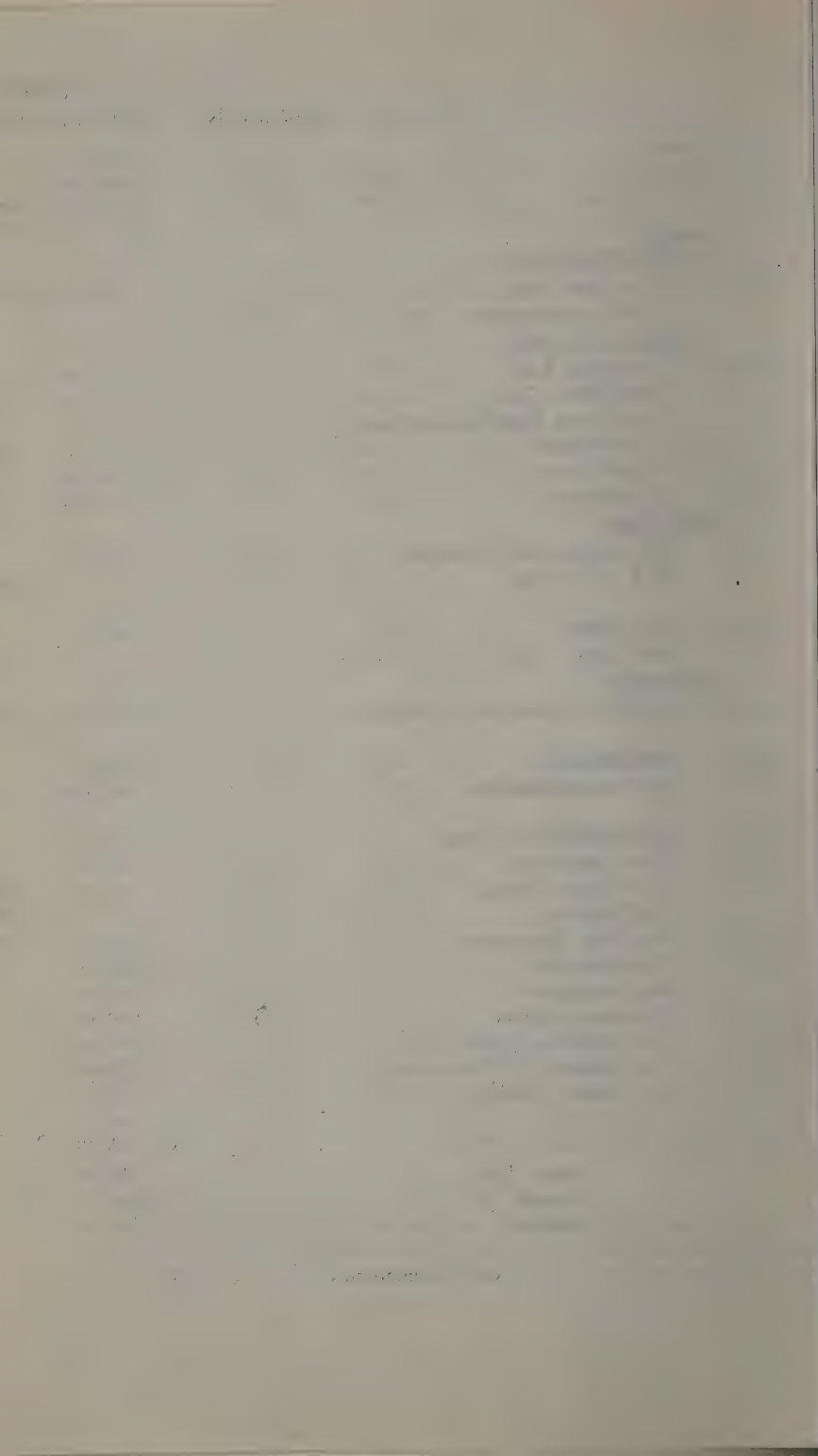
For details see itemized accounts. For financial standing see Comparative Balance Sheet.

	Appropriation 1946	Receipts	Unexpended 1945	Overdraft 1945	Available 1946	Expended 1946	Overdraft 1946	Recommended by Unexpended Budget Com. for 1947	Raised for 1947
ROADS									
CONSTRUCTION									
2—State Aid	\$ 533 00	\$ 220 36			\$ 753 36	\$ 755 93	\$ 2 57	\$ 799 50	
3—Reconstruction					594 79	594 79*			
MAINTENANCE									
4—State Aid	530 00				530 00	508 00	\$ 22 00	586 00	
5—Third Class	165 00				165 00	55 34	109 66*		
6—Town Road Improvement					281 61	330 28	48 67		
7—Summer	2,000 00	591 27			2,591 27	4,413 59	1,822 32	2,200 00	
9—Winter	2,500 00	937 79			3,437 79	3,438 98	1 19	2,500 00	
11—Sewers	200 00	31 52			231 52	121 60		400 00	
WELFARE									
12—Dependent Children	336 00				336 00	505 00	169 00	712 00	
13 A—Old Age		284 08				284 08			
						8 75			
14—Town	1,000 00					284 08†		1,000 00	
16—State		676 95		\$852 62		450 94	626 61C		
SCHOOLS									
17 & 18—Common & High	10,000 00	7,254 94	\$2,091 04		19,345 98	16,897 46		2,448 52C	11,000 00
19—Repairs	1,500 00			150 14	1,349 86	482 81		867 05C	700 00
20—Superintendence	500 00				500 00	529 95	29 95C		630 00
21—Schoolhouse Seats	500 00		1,000 00		1,500 00			1,500 00C	500 00
22—Cemeteries	50 00	17			50 17	50 17			50 00
23—Town Charges	500 00	2,470 18			2,970 18	1,884 64		1,085 54	500 00
25—Interest		149 96			149 96	110 64		39 32	
26—Fire Department	800 00	69 50			869 50	829 79		39 71	800 00
27—Hydrants	1,100 00				1,100 00	1,100 00			1,100 00
28—Insurance	590 44				590 44	590 44			
29—Street Lights	950 04				950 04	950 04			950 04
32—Collecting Taxes	350 00				350 00	370 45	20 45		350 00
33—Discount & Abatement	450 00				450 00	574 51	124 51		500 00
38—Maine Publicity	50 00				50 00	50 00			50 00
	\$24,604 48						\$2,188 71	\$2,003 66	\$25,377 54
State Tax	3,342 54								
County Tax	1,008 95								
Overlay	1,214 39								
Total Assessment	\$30,170 36								

C — Account carried, not included in Summary of Accounts.

* — Transferred to Account No. 2, not included in Summary of Accounts.

† — Transferred to Account No. 13A, not included in Summary of Accounts.



*Read this Report carefully
and bring it with you
to Town Meeting*

ANNUAL REPORT

OF THE TOWN OF

Kingfield, Maine

For the Year 1947



Annual Report

OF THE

MUNICIPAL OFFICERS

OF THE TOWN OF

Kingfield, Maine

FOR THE FISCAL

Year Ending February 15, 1948

Farmington, Maine
The Knowlton & McLeary Co., Printers
1948

TOWN OFFICERS

Moderator

G. ARTHUR WOODCOCK

Selectmen

CARROLL D. EDGERLY

CLAIR H. DURRELL

ARTHUR L. FRENCH

Town Clerk

WILMA A. WOODARD

Treasurer

HAROLD HUTCHINS

Collectors

ANGIE B. DUDLEY

INEZ G. WING

Road Commissioner

LLOYD P. WILLIAMSON

Constables

JASPER M. BEANE

MELVIN B. HUTCHINS

RAYMOND A. GOULD, JR.

ELMER REID

Superintendent of Schools

ELLIOTT A. DIGGLE

School Board

ALMON L. BRACKLEY

ROXIE D. WINTER

HARVEY W. BOYNTON

Health Officer

DR. C. J. DUNLAP

Surveyors

ORREN TUFTS	CHARLES E. CHAMBERLAIN
ERNEST E. DUNTON	EARL L. WING
HOWARD O. LIBBY	HERBERT S. WING
ROBERT L. KIMBALL	CHESTER G. ATWOOD
LAURICE HORN	FRANK DONAHUE
CHARLES E. PAGE	PHILLIP WESTON
EDGAR VOSE	

Scaler of Weights and Measures

CECIL A. KNAPP

Fire Chief

GUY McVOY

Fire Inspector

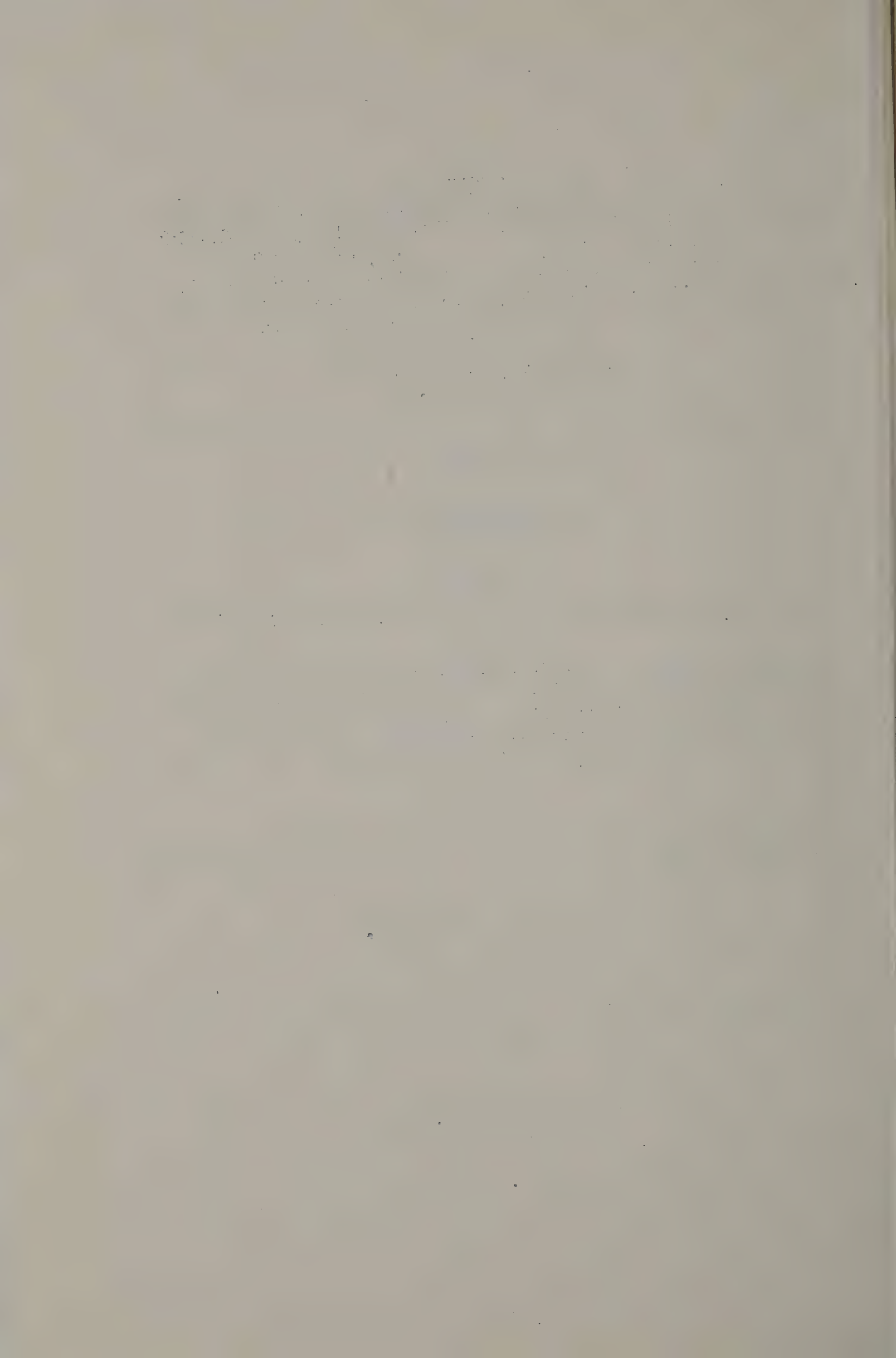
GUY McVOY

Sextons

H. LYMAN JOHNSON	OSCAR RAY HUTCHINS
------------------	--------------------

Budget Committee

RAY D. KNAPP	ORREN TUFTS	LESTER L. MITCHELL
RALPH M. SIMMONS	AMOS G. WINTER, JR.	
OLIVE B. PAGE	DORRIS M. BRACKLEY	A. R. BRINDLEY



Selectmen's Report

VALUATION AND ASSESSMENTS — 1947

	Real Estate	Personal Estate	Total
Resident	\$305,130 00	\$51,176 25	\$356,306 25
Non-Resident	27,670 00	2,340 00	30,010 00
	\$332,800 00	\$53,516 25	\$386,316 25

Appropriations made at Town Meeting	\$25,377 54
State Tax	3,345 05
County Tax	1,198 60
Overlay	1,102 52

Amount assessed \$31,023 71

ASSESSED (Rate, \$7.80 per \$100)

On Real and Personal Property	\$30,132 71
297 Polls at \$3.00	891 00
(Number of Polls not taxed, 17)	

Original Commitment	\$31,023 71
Supplemental Taxes, 1947	30 00

Total committed to Collector \$31,053 71

REAL ESTATE, CLASSIFIED

Land	\$112,290 00
Buildings	220,510 00
Total	\$332,800 00

PERSONAL PROPERTY, CLASSIFIED

Taxable Livestock and Poultry	No.	Appro. Av. Val.	Total Value
Horses	57	\$72 00	\$4,105 00
Colts, (3 to 4 years old)			
Colts, (2 to 3 years old)			
Colts, (less than 2 years old)			
Steers, oxen and beef cattle	9	40 00	360 00
Milk Cows, including heifers that have freshened	190	43 00	8,260 00
Heifers, over 2 years — not yet freshened	11	25 00	280 00
Sheep, (over 35 in number)			
Goats	6	3 00	20 00
Swine, (over 10 in number)			
Poultry, (over 50 in number)	495	75	371 25
Total			\$13,396 25

Exempt Livestock and Poultry			
Cattle, 18 mos. and younger	114	\$18 00	\$2,110 00
Draft Colts, under 3 years			
Sheep, to the number of 35	49	4 00	218 00
Swine, to the number of 10	35	19 00	675 00
Domestic Fowl, to number of 50	921	75	690 75
Total			\$3,693 75

	No.	Total Value
Radios	224	\$1,790 00
Musical Instruments	3	250 00
Furniture		1,850 00
Lumber		20,000 00
Stock in trade		13,900 00
Gasoline Pumps and Attachments	23	1,875 00
Juke boxes, games of chance		135 00
Finished Products in Mills		320 00
Total		\$40,120 00

2 — STATE AID CONSTRUCTION

Available from State previous unexpended bal.	\$ 692 09
Raised by Town, 1947	799 50
Matching State apportionment, 1947	1,599 00
Total available	\$3,090 59

Expended by Town, West Kingfield Road

Tar surfacing approximately .9 mile	
Gravel	\$ 7 20
Payrolls	241 40
Treas. of State for tar, application & cover	1,191 68
Total expended	1,440 28

Due Town from State — Accounts Receivable \$640.78	
Unexpended balance available from State for 1948	\$1,650 31

Additional amount available from State, limited to use on State Aid Road No. 1 (Carrabassett) only

Balance from 1942 Special	
Resolve	\$ 588 11
1944-45 Special Resolve	1,250 00
	\$1,838 11

4 — STATE AID MAINTENANCE

Appropriation	\$586 00
Paid Treasurer of State	568 00
Unexpended balance	\$18 00

5 — THIRD CLASS MAINTENANCE

Transferred from Summer Roads	\$114 40
Payrolls	114 40

6 – TOWN ROAD IMPROVEMENT FUND

Apportioned by State	\$502 40	
Received from State for work approved	485 15	
Available from State for 1948		\$17 25
(The full apportioned amount was not paid by the State because the Highway Commission changed its original interpretation of the manner in which the fund might be spent)		
Expended by Town:		
Gravel	\$ 17 20	
Payrolls	489 16	
		\$506 36
Balance for costs not received from State paid by Town		\$21 21
(Summary of Accounts)		

7 – SUMMER ROADS

Appropriation	\$2,200 00	
Use of trucks, other than for Summer Roads	814 73	
A. G. Winter, tarring driveway	14 00	
Earl McClure, use of bulldozer	12 25	
Treasurer of State, use of trucks	32 75	
County of Franklin	15 00	
Total		\$3,088 73
Expended:		
Expense on Equipment		
Knapp Bros.:		
Gas, oil, garage supplies, storage & repairs	\$534 58	
H. G. Winter & Sons, Inc., supplies	7 00	
Southworth Machine Co., repairs on Ford truck	129 00	

Alder Stream Bridge

Harold Hutchins, Treasurer,	
payroll	\$67 60
Clair Durrell, hemlock logs	2 66
Starbird Lumber Co., planks	11 70

\$ 81 96

Payrolls, on road work, bridges & culverts 1,078 50

H. L. Hall, supplies 55

A. G. Winter, supplies 3 07

Treasurer of State:

Tar, application and cover 1,735 45

Harold Hutchins, payroll, tarring 65 80

Harold Hutchins, payroll, cleaning streets 19 20

Harold Hutchins, payrolls, cutting bushes 92 60

Alfred Pillman, bridge plank 153 80

L. P. Williamson, paid for express 1 06

Transferred to 3rd Class Maintenance 114 40

Total \$4,016 97

Overdrawn \$928 24

8 — REPAIRS ON DAM

Received:

Kingfield Water Co. \$1,135 98

(one-half of cost of Dam)

Transferred from Sewers acc't 200 00

Total \$1,335 98

Expended:

Harold Hutchins, Treasurer, payrolls \$ 641 30

Elwin Orcutt, payrolls 281 95

Elwin Orcutt, materials 1,223 58

Wing Spool & Bobbin Co., use of tractor 20 00

Milton J. Wing, use of truck with hoist 10 00

H. G. Winter & Sons, Inc., nails & spikes 76 37

H. L. Hall, blacksmith work & supplies 18 75

Total \$2,271 95

Overdrawn \$935 97

9 – WINTER ROADS

Appropriation	\$2,500 00
State Treasurer, snow removal	702 87
A. R. Brindley	15 00
Credits for plow, wing and sander	119 24
A. L. Brackley, snow fence	37 50
Carroll D. Edgerly, snow fence	7 50
Total	\$3,382 11

Expended:

Reimbursement Payrolls	\$1,285 64
Other Payrolls, State non-participating	346 57
Hauling snow from business district	150 75
Expense on roads not plowed	59 15
Snow fence, putting up and taking down	237 50
Sand, stockpiles	135 50
New snow fence	225 00
Equipment and upkeep:	
H. G. Winter & Sons, Inc.	\$26 97
B. M. Clark Co.	2 50
H. L. Hall	17 88
All States Steel Co.	
(truck chains)	63 75
Miscellaneous	17 61

128 71

Total	\$2,568 82
Unexpended balance	\$813 29

11 – SEWERS

Appropriation	\$400 00
Use of Sewer Rods:	
Harry Durrell	4 00
Jasper Beane	2 00
Raymond Phillips	2 00
Charles Hodgman	2 00

Vera Morrison	\$2 00	
Osman Gould	2 00	
Earland Winter	2 00	
Harold Hutchins	2 00	
L. P. Williamson	2 00	
Use of Sewer Rods & Labor, H. G. Winter & Sons	6 70	
Use of Sewer Rods & Labor, Clyde Knapp	6 70	
Total		\$433 40
Expended:		
Payrolls	\$ 74 70	
Transferred to Repairs on Dam	200 00	
Total		\$274 70
Unexpended balance		\$158 70

12 – AID TO DEPENDENT CHILDREN

Appropriation		\$712 00
Expended:		
Paid Treas. of State, Impi H. Sillanpaa acct. (for 3 quarters only)	\$492 00	
Paid Treas. of State, Hazel Leeman acct. ... (for 3 quarters only)	74 25	
Total		\$566 25
Unexpended balance		\$145 75

13 (a) – OLD AGE ASSISTANCE

Paid Verne Batchelder, account of Maude Heald	\$288 43	
Paid Dr. C. J. Dunlap, account Maude Heald	2 00	
Total		\$290 43
Transferred from Town Poor Account		\$290 43

14 – TOWN POOR

Appropriation	\$1,000 00
Expended:	
Transferred to Old Age Assistance Town Account	290 43
Unexpended balance	<u>\$709 57</u>

15 – OTHER TOWNS POOR

Received from Town of Wilton, account Emma Corbett	\$6 00
Paid Dr. C. J. Dunlap, account Emma Corbett	6 00

22 – CEMETERIES

Appropriation	\$50 00
Expended:	
James Boyce, labor	\$ 3 00
H. G. Winter & Sons. Inc., materials	10 87
R. M. Simmons, Treas. Kingfield Cem. Ass'n	36 13
R. M. Simmons, Treas. Kingfield Cem. Ass'n, for West Kingfield Cemetery	
Labor	\$76 00
Posts	21 97
	<u>97 97</u>
Total	\$147 97
Overdrawn	\$97 97

23 – TOWN CHARGES**RECEIPTS**

Appropriation	\$500 00
Harold Hutchins, automobile Excise Tax, 1947	898 81
Harold Hutchins, automobile Excise Tax, 1948	933 53
Frank A. Frost, refund as Auditor	25 00

Fred L. Morrison, fireworks license	\$ 1 00	
Edward L. Dexter, fireworks license	1 00	
Paul W. Woodcock, fireworks license	1 00	
Herbert L. Hall, Jr., fireworks license	1 00	
Elgie Nichols, refund on stamped envelopes	6 78	
Franklin County Veterans Service Center, un- used appropriation	59 39	
Angie B. Dudley, Collector, overlay	1,102 52	
Angie B. Dudley, Collector 1947 Supplemental Taxes	30 00	
1947 Tax—error in assessment	50 00	
Treasurer of State, Bank Stock Tax	360 15	
Treasurer of State, Railroad and Telephone tax	6 36	
Total		\$3,976 54

EXPENDITURES

Herbert S. Wing, Bond for Treasurer & Coll.	\$ 48 00	
Knowlton & McLeary Co., printing town reports	132 80	
Earl L. Wing, publishing notices on Charlene Burgess	5 63	
Loring, Short & Harmon, printing	26 55	
Marks Printing House, printing	3 10	
National Used Car Market Report	7 00	
Inez G. Wing, bookkeeper, stamps	8 00	
Knowlton & McLeary Co., printing town sta- tionery	5 15	
First National Bank, check books	6 68	
First National Bank, maintenance charge	6 00	
Maine Municipal Association dues	30 00	
Elgie Nichols, Postmaster, stamped envelopes	41 08	
W. & L. E. Gurley, supplies for Sealer of Weights & Measures	4 12	
Carroll D. Edgerly, services as 1st Selectman	400 00	
Clair H. Durrell, services as 2nd Selectman	100 00	
Arthur L. French, services as 3rd Selectman	105 00	
Harold Hutchins, Treasurer, Payroll on Town Dump	25 60	
Evan C. Webber, use of bulldozer etc.—Town Dump	30 00	

J. Foye Sanford, use of Town Dump	\$100 00
Inez G. Wing, services bookkeeper and stenographer	200 00
Webb-Smith Publishing Company, printing tax forms	7 07
Richard Stetson, services as Auditor	52 85
Hall's Candy Shoppe, flags for Memorial	9 00
Earl L. Wing, rent of Town Office	60 00
Locke, Campbell, Reid & Hebert, Attys.	188 60
Harold Hutchins, services as Town Treasurer	175 00
Inez G. Wing, reimbursement for telephone calls ..	1 06
Dr. C. J. Dunlap, reporting births and deaths	12 75
Dr. C. J. Dunlap, services as Health Officer	75 00
Dr. C. J. Dunlap, services as School Physician ..	100 00
Wilma A. Woodard, services as Town Clerk	100 00
Wilma A. Woodard, depositions, recording vital statistics, postage and stationery	25 00
Almon L. Brackley, services on School Board, Chairman	10 00
Roxie D. Winter, services on School Board	5 00
Harvey W. Boynton, services on School Board ..	5 00
Harold Hutchins, services as Excise Tax Coll.	51 90
Total	\$2,162 94
Unexpended	\$1,813 00

25 — INTEREST

Received:

Interest on 1946 Tax	\$ 1 87
Interest on 1947 Tax	11 59
Kingfield Savings Bank:	
Interest on Cemetery Trust Funds	92 38
Kingfield Savings Bank: April dividend	62 57
Kingfield Savings Bank: October dividend	89 43
Total	\$257 84

Expended:

Schools: — M.T.R.A. acct.	\$ 1 27	
Harold Hutchins, Interest on Ministerial School Fund	48 60	
Ralph M. Simmons, Tr. Cem. Ass'n, Int. on Cemetery Trust Funds	92 38	
		\$142 25
Unexpended balance		
		\$115 59

26 — FIRE DEPARTMENT

Appropriation	\$800 00	
Town of Strong, Forster Mfg. Co. fire	76 50	
Town of Strong, Strong Wood Turning Corp. fire	46 00	
Total		\$922 50

Expended:

Franklin Farmers' Coop. Tel. Co.	\$ 21 09	
Pearson Wood Products Inc., repair of pumper	68 85	
Harold Hutchins, Treasurer, payrolls	365 05	
Justin A. McCarthy Company	338 92	
Harold Hutchins, supplies	1 65	
H. G. Winter, supplies	69	
Total		\$796 25
Unexpended balance		
		\$126 25

27 — HYDRANTS

Appropriation	\$1,100 00
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Expended:

Kingfield Water Company	\$1,100 00
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29 — STREET LIGHTS

Appropriation	\$950 04
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Expended:	
Maine Consolidated Power Company	\$950 04

32 – COLLECTION OF TAXES

Appropriation	\$350 00
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Expended:

To Angie B. Dudley, Collector, commission on balance collected 1946 commitment	\$ 1 62
To Angie B. Dudley, Collector, on account — 1947 commission	200 00
To L. I. Dudley for Angie B. Dudley, Col- lector, balance of commission on amount collected	174 51
To Inez G. Wing, Collector, commission on amount collected, 1947	9 14
Total	\$385 27
Overdrawn	\$35 27

33 – DISCOUNT AND ABATEMENT

Appropriation	\$500 00
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Expended:

To Angie B. Dudley, Collector, discount 1947 Tax	\$389 02
To Inez G. Wing, Collector, abatement 1947 Tax	21 78
	\$410 80
Unexpended balance	
	\$89 20

35 A – COUNTY AND STATE TAXES

County Assessment	\$1,198 60
State Assessment	3,345 05
Total	\$4,543 65

Paid County Treasurer	\$1,198 60
Paid State Treasurer	3,345 05
Total	<u>\$4,543 65</u>

37 – ACCOUNTS RECEIVABLE

Urban Oakes, tuition	\$ 45 75
Dallas Plantation, tuition	107 14
State Poor Account, family of Willis Gould, '46	4 99
Bear Bounty	15 00
State of Maine: account State Aid Construction	640 78
Total	<u>\$813 66</u>

38 – MAINE PUBLICITY BUREAU

Appropriation	\$50 00
Paid Maine Publicity Bureau	50 00

39 – BEAR BOUNTY

Expended:	
For Bear Bounties	\$60 00
Received from State	\$45 00
Due from State, transferred to Accts. Receivable	15 00
	<u>\$60 00</u>

42 A – WITHHOLDING TAX

Deducted from Payrolls	\$1,829 95
Paid Collector of Internal Revenue	1,829 95

44 – MAINE TEACHERS' RETIREMENT ASSOCIATION AND OLD SYSTEM PENSION

Deducted from School payrolls	\$701 81
Paid Treasurer of State	701 81

53 — LIENS

Orie E. Packard, 1942

\$24 80

COMPARATIVE BALANCE SHEET**ASSETS**

	Feb. 15, '47	Feb. 20, '48
Cash	\$10,415 47	\$11,009 79
1947 Tax		340 01
1946 Tax	121 98	
1942 Tax	4 65	4 65
Liens	24 80	24 80
School Superintendent Overdraft	29 95	62 86
Accounts Receivable	799 50	813 66
Cemetery Trust Funds	4,650 00	5,900 00
(N. B. See itemized list under Cemetery Report)		
Webster Hall Fund	1,357 89	1,357 89
	\$17,404 24	\$19,513 66

LIABILITIES

School Fund Note	\$1,215 00	\$1,215 00
Cemetery Trust Fund Reserve	4,650 00	5,900 00
Webster Hall Fund Reserve	1,357 89	1,357 89
Common Schools, unexpended balance	2,448 52	1,228 80
School Repairs, unexpended balance	867 05	612 28
Schoolhouse Seats, unexpended balance	1,500 00	1,860 02
Withholding Tax	3 40	
	\$12,041 86	\$12,173 99
Surplus	5,362 38	7,339 67
	\$17,404 24	\$19,513 66

SUMMARY OF ACCOUNTS

	Overdraft	Unexpended
State Aid Maintenance		\$ 18 00
Town Road Improvement Fund	\$ 21 21	
Summer Roads	928 24	
Repairs on Dam	935 97	
Winter Roads		813 29
Sewers		158 70
Aid to Dependent Children		145 75
Town Poor		709 57
Cemeteries	97 97	
Town Charges		1,813 60
Interest		115 59
Fire Department		126 25
Tax Collection	35 27	
Discount & Abatement		89 20
	\$2,018 66	\$3,989 95
Net Unexpended	1,971 29	
	\$3,989 95	\$3,989 95

PROOF OF SURPLUS

Net Surplus as of February 15, 1947	\$5,362 38
1946 Supplementary Taxes	6 00
Net unexpended balance	1,971 29
Surplus, February 20, 1948	\$7,339 67

CARROLL D. EDGERLY,
CLAIR H. DURRELL,
ARTHUR L. FRENCH,

Selectmen of Kingfield.

Tax Collector's Report

ANGIE B. DUDLEY, for 1942

DELINQUENT

Alvah Brown	\$4 65
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ANGIE B. DUDLEY, for 1947

Commitments	Abated Discount	Uncollected	Cash
Original	\$31,023 71		
Supplemental	30 00		
	\$31,053 71	\$389 02	\$1,092 63 \$29,572 06

INEZ G. WING, for 1947

Commitment	Abated Discount	Uncollected	Cash
	\$1,092 63	\$21 78	\$340 01 \$730 84
	Interest		11 59

Total Cash turned in to Treasurer	\$742 43
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1947 ABATEMENTS

Rema Forsten, assessed by error	\$3 00
Roy Huff, unknown	3 78
Merle Moores, deceased	3 00
Linwood Pinkham, paid elsewhere	3 00
Theodore Ritter, residence unknown	3 00
Frank Tufts, deceased	3 00
Eugene Varney, paid elsewhere	3 00

Total	\$21 78
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1947 DELINQUENTS

Alvah Brown	\$ 3 39
Melvin B. Hutchins	171. 29

Hazen Nile	\$ 6 90	
Arnold Wetherell	39	
Paul W. Woodcock	107 64	
Hermione De Shon (balance)	19 20	
Chas. J. & Norma Reid	11 70	
Kenneth Sawyer	11 70	
Fred L. Thompson	7 80	
Total		\$340 01

Treasurer's Report

Cash on hand February 22, 1947	\$10,415 47
Angie B. Dudley, Collector, 1946 Taxes	129 85
Angie B. Dudley, Collector, 1947 Taxes	29,572 06
Angie B. Dudley, Collector, Discount	389 02
Inez G. Wing, Collector, 1947 Taxes	730 84
Inez G. Wing, Collector, Abatement	21 78
Inez G. Wing, Collector, 1947, Interest	11 59
Harold Hutchins, Excise Tax, 1947	898 81
Harold Hutchins, Excise Tax, 1948	933 53
Federal Withholding Tax	1,829 95
Treasurer of State:	
Bank Stock Tax	360 15
Snow Removal	702 87
Railroad and Telephone Tax	6 36
School Department, Equalization Fund	934 00
School Department, State School Fund	5,773 84
School Department, Freeman and Carrabasset tuition	970 00
State Highway Department, Town Road improvement	485 15
Bear Bounty	65 00
State Poor Account (Doris Burgess)	621 62
Use of town trucks at Salem	18 75
Use of town trucks on Freeman Ridge Road	14 00
Kingfield Savings Bank, interest on deposit	152 00
Kingfield Savings Bank, interest on Cemetery Trust Funds	92 38
Kingfield Savings Bank, interest on Webster Hall fund	27 28
Interest on Ministerial School fund	48 60
Town of New Portland, Tuition	111 00
Town of Wilton, Pauper Account	6 00
Town of Chesterville, Tuition	10 00
M.T.R.A. Schools	701 81
Town Truck	814 73
Town Plow, wing and sander	119 24
W. J. Furtwengler, rental of Webster Hall	44 00
Robert Clunie, rental of Webster Hall	42 22

Use of sewer rods, Harry Durrell, Jasper Beane, Raymond Phillips, Charles Hodgman, Vera Morrison, Osman Gould, Earland Winter, Harold Hutchins and Lloyd Williamson	\$ 20 00
H. G. Winter & Sons, Inc., labor on Sewers	6 70
Clyde Knapp	6 70
Frank Frost, Refund on auditor account	25 00
Fireworks licenses, Fred Morrison, Paul Woodcock, Edward Dexter and Herbert Hall	4 00
Elgie Nichols, Refund on stamped envelopes	6 78
Carroll Edgerly, 50 ft. snow fence including freight	7 50
Almon Brackley, 250 ft. snow fence including freight	37 50
A. R. Brindley, breaking roads	15 00
County of Franklin, work on Freeman roads	15 00
Intermediate School (Ada Huse), movie films	12 90
Franklin County Veterans Service Center (unused appropriation)	59 39
Kingfield Water Co. (one-half cost of repairs on dam)	1,135 98
Town of Strong, Fire Department, Forster and Brackley fires	122 50
Chalmer R. Vose, Cemetery Trust Fund	200 00
W. D. and Charles Page, Cemetery Trust Fund	200 00
W. H. Dana, Cemetery Trust Fund	150 00
Henrietta Vose, Cemetery Trust Fund	200 00
Lillian Dolbier McIntosh, Cemetery Trust Fund	150 00
Elizabeth B. Dean, Cemetery Trust Fund	200 00
Althea B. Page et als., Cemetery Trust Fund	150 00
Amos G. Winter, Jr., Tarring driveway	14 00
Earl McClure, use of Bulldozer	12 25
Total	\$59,805 10

PAID OUT

Town Orders	\$48,795 31
Cash on hand, February 15, 1948	11,009 79
Total	\$59,805 10

HAROLD HUTCHINS, Treasurer.

Cemetery Trust Funds

Deposited in Kingfield Savings Bank

Interest Paid to the

KINGFIELD CEMETERY ASSOCIATION

Funds	Amount
John P. Butts	\$100 00
W. H. Dana	150 00
Elmer E. Davis	100 00
Elizabeth B. Dean	200 00
F. Evie Sprague Huse	100 00
Fred and Stella W. Hutchins	200 00
Jennie T. Jordan	100 00
H. P. Lander	100 00
Katherine Lander	100 00
Rachel Lander	60 00
Wallace N. Libby	100 00
Ruth Pullen Luce	100 00
Lillian Dolbier McIntosh	150 00
Patrick McLoon	100 00
Harriet Norton	100 00
Lavella A. Norton	100 00
Althea B. Page, et als.	150 00
Fred A. Page	100 00
W. D. and Charles Page	200 00
George Peterson	50 00
Cora A. Phillips	200 00
John F. and Ellen Phillips	100 00
C. F. Pillsbury	100 00
Mary G. Porter	150 00
Harold H. and Ella W. Ransom	150 00
Happie V. Simmons	200 00
Jerome W. Simmons	300 00
Edith Sprague and Grace Gilmore	200 00
Edith Lander Sprague	100 00

Funds	Amount
Elmer E. Tufts	\$150 00
Chalmer R. Vose	200 00
Henrietta Vose	200 00
J. E. Voter	150 00
Elizabeth M. Weymouth	100 00
Dorothy E. Whitchurch	200 00
Ruel A. Williams	140 00
Herbert S. Wing	500 00
Horace G. Winter	300 00
Addie M. Young	100 00
Total	\$5,900 00

Kingfield School Department

FINANCIAL STATEMENT

YEAR ENDING FEBRUARY 6, 1948

RESOURCES

Unexpended Balance	\$2,448 52
Appropriation	11,000 00
M & S Fund	48 60
Interest, Webster Hall Fund	27 28
Rent, Webster Hall	86 22
Rec'd from Intermediate Grades	12 90
Tuition:	
State	\$970 00
New Portland	111 00
Chesterville	10 00
	1,091 00
State Equalization Fund	934 00
State School Fund:	
Teaching Positions	\$5,161 21
School Enrollment	612 63
	5,773 84
	\$21,422 36

EXPENDITURES

Teachers, H. S.	\$5,975 45
Teachers, Elem.	9,091 86
Fuel	993 36
Janitor & Janitor's Supplies	1,688 95
Conveyance	854 68
Textbooks	348 40
Supplies	1,240 86
	\$20,193 56
Unexpended Balance	\$1,228 80

REPAIRS

Unexpended 1946-47	\$867 05	
Appropriation	700 00	
		\$1,567 05
Expended		954 77
Balance Unexpended		\$612 28

EQUIPMENT

Unexpended 1946-47	\$1,500 00	
Appropriation	500 00	
		\$2,000 00
Expended		139 98
Balance Unexpended		\$1,860 02

SUPERINTENDENT

Appropriation		\$630 00
Expended 1947-48	\$662 91	
Overdraft 1946-47	29 95	
		\$692 86
Total Overdraft		\$62 86

DETAILED ACCOUNT OF EXPENDITURES

TEACHERS, HIGH SCHOOL

Robert C. Clunie	\$1,475 67	
Donnell D. Graham	1,135 15	
Evelyn Chadbourne	1,634 84	
W. J. Furtwengler	1,081 13	
Evelyn Furtwengler	648 66	
		\$5,975 45

TEACHERS, ELEMENTARY

Robert O. Badger	\$1,021 65
Ada Huse	1,441 34
Louisa Abbott	1,441 34
Christine Davis	1,498 04
Taimi Adams	851 34
Margaret Graham	691 84
Bertha Durrell	216 20
Ruth Wilbur	596 00
Richard Starkey	864 85
Glenroy I. Lamb	218 08
Vera Wing (Sec'y to Supt.)	251 18
	\$9,091 86

FUEL

H. Burke Chandler	\$768 36
Orren Tufts	202 50
Ivan Davenport	22 50
	\$993 36

JANITOR AND JANITOR'S SUPPLIES

Hugh Gilmore	\$1,527 50
A. G. Winter	134 48
Cecil French	3 90
Harold Hutchins	5 42
Levi Hall	6 75
H. L. Hall	5 40
Oscar Moores	5 50
	\$1,688 95

CONVEYANCE

A. R. Brindley	\$830 00
C. L. Knapp Ins. Agency	24 68
	\$854 68

TEXTBOOKS

The Macmillan Company	\$ 11 46
American Book Company	18 11
Scott, Foresman & Co.	185 29
Chandler's Pub. Co.	3 60
Southwestern Pub. Co.	2 98
D. C. Heath	4 83
Silver Burdett Co.	11 30
Ginn and Company	8 47
World Book Co.	41 60
Harcourt, Brace & Co.	8 09
Wilcox & Follett	41 00
H. W. True & Co.	90
World Book Company	84
National Education Assn.	3 25
Encyclopaedia Britannica, Inc.	2 95
McGraw Hill Book Co.	3 73

 \$348 40

SUPPLIES

Maine Consolidated Power Co.	\$189 60
Kingfield Water Company	103 00
J. L. Hammett Co.	201 92
World Book Company	7 43
Franklin Farmers Co-op Tel. Co.	32 49
Rand McNally Co.	47 23
University of Maine	28 90
Phillips Print Shop	4 00
Loring, Short & Harmon	88 48
Phillips Electric Light & Power Co.	1 60
Lyons & Carnahan	9 87
Beaudette & Co., Inc.	24 44
Ginn and Company	45 46
Webster Publishing Co.	50 38
Cascade Paper Co.	109 95
Howard and Brown	11 37
The Knowlton & McLeary Co.	21 60
Rangeley Lakes Motor Express	2 09
Master Products Company	1 75

The Continental Press	\$17 18
Mrs. Frank Tufts	20 00
Gledhill Bros., Inc.	79 28
W. B. Arnold Company	4 15
Lyons & Carnahan	2 06
H. G. Winter & Sons, Inc.	3 50
B & E Motor Express	4 64
Treasurer of State of Maine	4 00
Starbird Lumber Company	5 10
Scott, Foresman & Co.	25 63
Kingfield Pharmacy	7 70
Edward E. Babb & Co.	15 92
Town of Phillips	4 49
Cambosco Scientific Co.	19 65
Wilfred McLeary Co.	6 00
Newell Toothaker	40 00
	\$1,240 86

REPAIRS

The H. B. Smith Co., Inc.	\$ 99 47
Main St. Garage, Kingfield	3 25
H. G. Winter & Sons, Inc.	3 50
Maine Home Insulation Co.	400 00
O. S. Moores	448 55
	\$954 77

EQUIPMENT

Gledhill Bros., Inc.	\$114 98
Loring, Short & Harmon	25 00
	\$139 98

SCHOOL DEPARTMENT, TOWN OF KINGFIELD

Report of Superintendent of Schools

To the Superintending School Committee and Citizens of Kingfield:

I frequently find myself contemplating how historians fifty years from now will record the period in which we now live. There is always a sense of security in clinging to things past, and a hesitancy to accept inevitable changes which the plain facts dictate. This is especially true where the operation of your schools is concerned. We do not practice the best that we know because public understanding has never kept pace with changes in the field of education. For convenience, let us state that World War II is a dividing line between the old and new. Should we pattern education for the future on the basis of the old, it would be an outright disregard for the facts that exist. Education will succeed or fail, in terms of maximum efficiency, depending on the public's understanding of the schools' task in preparing youth for living in the age of the atom.

Seldom do we find schools in tune with the times. Any study of school systems in this nation indicates that the most effective teaching and learning takes place where the schools are "up to date" and that the poorest return for the education dollar coincides with the schools geared to the old. People, generally, want better schools; they want their children and grandchildren better prepared for the demands of a changing society than they themselves were. Yet, even with change encircling us, people demand the status quo in education. It is true, and a credit to the people as a whole, that America's educational system has attained a position of world leadership for this nation. Let us, however, not be smug in our past achievements or glory in our past successes to the point that we feel we have achieved the pinnacle in educational thought and progress. Any education for the future must be concerned with all the youth; we should mean universal education when we glibly use the term universal. Secondary schools of the past were designed for college preparation; less than one-fourth of the high school population actually went to college and twenty-five

to forty per cent of the pupils entering high school dropped out before completing their course. This is a serious problem for a nation dedicated to democratic ideals and world peace. How can an uneducated citizenry solve the problems that tax the judgment of our ablest citizens? School administrators are concerned with the reasons for pupil drop-out because it represents a failure on the part of school authorities to meet the wide range of aptitudes, interests and abilities of our youth. When we restrict educational opportunities to students of academic abilities and interests we fail to recognize the principle of equality of educational opportunity. This principle will be of increasing importance in the years ahead and it calls for an extension of the school program to include other recognized abilities, interests and aptitudes. Any expansion of the school program for Kingfield will require increased school facilities for special educational programs and additions to the teaching staff. The matter of Secondary School readjustment should receive serious consideration by the school authorities and citizens of Kingfield. For one simple illustration, there is considerable interest in a commercial curriculum, embracing such subjects as Consumer Education, Bookkeeping, Typewriting, Shorthand, Business English, Office Practice, Business Law and Business Organization. This is only one area in which our educational program needs expanding. The Secondary School of the future must more adequately meet the needs of the increasingly large group of boys and girls seeking its advantages. I am confident that Kingfield will meet this need successfully.

Last fall, due to increased elementary enrollments, it was necessary to add a third teacher at the little schoolhouse. If parents could see and judge the differences in instruction between one teacher with a class enrollment of thirty pupils in one grade and a second teacher with fifty pupils in two grades, they would never again return to a system of over-crowded classrooms and overworked teachers. Educational psychologists have stated that a child's early school years are the most crucial for mental health and ultimate social adjustment. It has taken years for the public to accept this fact, but once accepted they readily see its advantages. Poor teaching at any level is never compensated for, and more especially is this true at the lower elementary level. Superior teaching at any level is worth more than its actual dollars and cents cost. We should do all our resources will permit to attract and retain this type of teacher and teaching.

Before closing this report I would like to explain school expendi-

tures. There are many factors that have required increased expenditures. The new minimum pay bill for teachers increased teachers' salaries from a \$1,000 minimum to a \$1,500, \$1,600 or \$1,700 minimum, depending on a teacher's preparation. School enrollments have and will continue to increase; this has already made necessary an additional teaching position. All other school services and supplies, have reflected increases to correspond with the increase in the cost of living and the cost of doing business. These costs are inescapable in accomplishing our task of educating youth. Kingfield is not alone in sharing this increase. Last year, the average State tax rate for the support of education increased five mills; the school tax rate for Kingfield increased only two mills. While total expenditures for schools have increased from \$13,862 in 1944-45 to an estimated \$22,000 in 1948-49, a very small percentage of this increase is reflected by the Town appropriation. There is every reason, especially in an efficient and developing school system, for an expanding educational budget. We teach more subjects, we provide more auxiliary services, we strive for smaller classes, and we keep more pupils in school longer. These things we cannot do with a 1940 Town appropriation, even if the price level had remained constant.

At this time, I should like to add a personal note to this report. As your School Superintendent I have received excellent co-operation and assistance, for which I am deeply appreciative. I wish to extend my gratitude to School Committee members, teachers and citizens of Kingfield for their loyalty and devotion to the cause of providing better educational facilities for our boys and girls; they deserve the best we have to offer.

Respectfully submitted,

ELLIOTT A. DIGGLE,

Superintendent of Schools.

Report of Health Officer

To the Citizens of the Town of Kingfield:

I made my annual examination of the pupils in the month of November. Most of the defects found are summarized in the following table.

Grade	No. Examd.	—Defective—			10% Under Weight	Seven Point Pupils
		Eyes	Teeth	Throat		
S.P.	29	1	10	5	0	16
1	18	2	10	5	0	7
2	20	1	12	2	1	7
3	19	0	8	3	0	10
4	15	4	7	6	0	4
5	18	2	12	3	2	5
6	17	1	11	5	0	5
7	19	2	5	4	3	8
8	15	2	4	5	3	5
Freshman	12	0	6	4	2	3
Sophomore	12	0	4	1	0	4
Junior	17	0	10	2	1	6
Senior	13	2	4	3	0	4
	224	17	103	48	12	84

Quite a few have had an eye examination since last year. There are 17 who still need study by an eye specialist. Several have eyes that converge too much and these especially need attention at once as neglect can cause serious permanent damage to the vision of one of the eyes.

In examining the teeth I checked every one in which I found decay in temporary or permanent teeth. A considerable number had no more than a cavity in one tooth that kept them from being eligible for a seven point pin. Some would be passed by a dentist as requiring no work done but I feel that it is the province of the dentist to make that decision.

It has been customary to vaccinate in the spring those that enter the sub-primary grade in the fall. Last spring due to the smallpox scare in nearby states it was offered to everyone in school and 133 were vaccinated.

Respectfully submitted,

C. J. DUNLAP

Report of the Fire Chief

Ladies and Gentlemen:

This is my first report submitted to you by me as Fire Chief.

The sum available for the Fire Department for the year was \$800.00. Our expenditures possibly may over-run this amount due to the fact that we had quite a lot of work done on the pumper in the spring before it could be used; which included a general overhauling at Mr. Wing's machine shop. We have also bought several attachments for the pumper; among these are a safety or chuck valve which was installed on the pumper, also equipment so that we can use the pumper on our hydrant system, and also the New Portland pumper can be used the same way. I think about \$270.00 was paid for new hose, which was bought in 1946, before the prices were advanced. Our payrolls may be larger than last year as our two calls to Strong were somewhat over \$100.00, the amount of which we will receive from that town.

We have had a few chimney fires, but not much damage resulted from these. We also had quite a few calls for the dump fire due to so much dry weather.

I want to thank the boys for the fine work which they did at Mrs. Winter's in confining the fire to one room by using only chemicals. I also want to thank Harold Winter for letting us keep the pumper in a warm place at the mill.

I think we have enough large hose, as we have some which has not been used. However, I think we should get some more small hose, as we have only 900 ft. There should also be a different reel wagon as the old one is unsafe. We should have some means of hauling our equipment other than having to wait for some one to get to the fire, as it means some delay in getting started.

In closing, I would recommend that the Fire Chief be some one who has a telephone, if possible.

Respectfully submitted,

GUY R. McVOY,

Fire Chief.

Vital Statistics

To the Selectmen of the Town of Kingfield:

The following number of births, marriages and deaths have been recorded at this office for the year ending February 1, 1948.

WILMA A. WOODARD,

Town Clerk.

SUMMARY

Number of births	22
Number of marriages	28
Number of deaths	22

DEATHS

1947

- Feb. 12 — Bernice Elgie Crocker, age 45, acoustic neuroma left cerebello.
- Feb. 27 — Maude Emma Horn, age 66, intestinal obstruction.
- Mar. 28 — Lillian Emily Stevens, age 91, senility.
- Mar. 31 — Olive Hines Harris, age 91, senility.
- May 2 — Chalmer Rufus Vose, age 81, uremia.
- May 7 — Robert Albert Blake, age 51, asthma.
- June 1 — Horace G. Winter, age 74, cerebral hemorrhage.
- June 5 — Lelia S. Hunnewell, age 93, cancer of large intestine.
- June 15 — Orris M. Vose, age 69, uremia — Bright's Disease.
- June 16 — Aurilla Dyer, age 78, acute pulmonary edema.
- June 21 — Merle Davis Moores, age 32, accidental drowning.
- June 21 — Maynard Lee Moores, age 10, accidental drowning.
- Sept. 22 — Louis Earl Pelchat, Jr., age 2 days, cause unknown, found dead in crib.
- Sept. 29 — Lillian Hilma Niemi, age 31, gunshot wound of abdomen and chest.

- Sept. 29 — Eino John Niemi, age 42, gunshot wound of head.
Oct. 11 — Rufus O. Dyer, age 84, coronary thrombosis.
Oct. 17 — Carl L. Merrow, age 54, coronary occlusion.
Oct. 30 — George Henry Winter, Sr., age 81, cerebral thrombosis.
Nov. 22 — Addie Frances Atwood, age 84, senility.

1948

- Jan. 7 — Virtue Kimball Huse, age 89, senility.
Jan. 14 — Mabel Eva Thompson, age 69, arteriosclerotic heart disease.
Jan. 23 — Merl Augustus Butts, age 64, angina pectoris.

Town Warrant

County of Franklin, ss.

To Jasper M. Beane, a Constable in the Town of Kingfield, County of
Franklin, State of Maine, Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Kingfield, qualified by law to vote in town affairs, to assemble at Webster Hall, in said town, on Monday, the first day of March next, at nine o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To hear reports of Town Officers and take action thereon.

Art. 4. To choose all other Town Officers for the ensuing year and fix their pay.

Art. 5. To see what sum the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended.— (Acct. No. 2.)

Art. 6. To see what sum of money the Town will vote to raise for the Maintenance of State Aid Highways during the ensuing year under the provisions of Section 50, Chapter 20, R. S. 1944,— (Acct. No. 4.)

Art. 7. To see what sum of money the Town will vote to raise for Repair of Roads and Bridges for the ensuing year.— (Summer Roads — Acct. No. 7.)

Art. 8. To see what sum of money the Town will vote to raise for Repair of Roads and Bridges for the ensuing year. — (Winter Roads — Acct. No. 9.)

Art. 9 To see what sum of money the Town will vote to raise for the Repair of Sewers for the ensuing year. (Acct. No. 11.)

Art. 10. To see what sum of money the Town will vote to raise for Aid to Dependent Children, under the provisions of Chapter 22, Section 226, et Seq R. S. 1944. — (Acct. No. 12.)

Art. 11. To see what sum of money the Town will vote to raise for Aid to Veterans for the ensuing year. — (Acct. No. 13.)

Art. 12. To see what sum of money the Town will vote to raise for the Support of the Poor for the ensuing year. — (Acct. No. 14.)

Art. 13. To see what sum of money the Town will vote to raise for Elementary and Secondary Schools, including Teachers' Wages and Board, Fuel, Janitor Service, Conveyance, Tuition and Board of Pupils, Textbooks, Reference Books and School Supplies for desk and laboratory use. — (Accts. Nos. 17 and 18.)

Art. 14. To see what sum of money the Town will vote to raise for Repair of Schoolhouses for the ensuing year. — (Acct. No. 19.)

Art. 15. To see what sum of money the Town will vote to raise for the Salary of Superintendent of Schools. — (Acct. No. 20.)

Art. 16. To see what sum of money the Town will vote to raise for seating units for school classrooms. — (Acct. No. 21.)

Art. 17. To see what sum of money the Town will vote to raise for the care of Cemeteries. — (Acct. No. 22.)

Art. 18. To see what sum of money the Town will vote to raise for Town Charges for the ensuing year. — (Acct. No. 23.)

Art. 19. To see what sum of money the Town will vote to raise for Interest for the ensuing year. — (Acct. No. 25.)

Art. 20. To see what sum of money the Town will vote to raise for the use of the Fire Department for the ensuing year. — (Acct. No. 26.)

Art. 21. To see what sum of money the Town will vote to raise for Hydrant Rental for the ensuing year. — (Acct. No. 27.)

Art. 22. To see what sum of money the Town will vote to raise for Insurance for the ensuing year. — (Acct. No. 28.)

Art. 23. To see what sum of money the Town will vote to raise for Street Lights for the ensuing year. — (Acct. No. 29.)

Art. 24. To see if the Town will instruct the Selectmen to procure Temporary Loans in anticipation of taxes. — (Acct. No. 31.)

Art. 25. To see what sum of money the Town will vote to raise for the Collection of Taxes for the ensuing year. — (Acct. No. 32.)

Art. 26. To see what sum of money the Town will vote to raise for the Discount and Abatement of Taxes for the ensuing year. — (Acct. No. 33.)

Art. 27. To see what the Town will vote in regard to the Collection of Taxes, when made payable, what discount to be allowed and interest charged. (Taxes payable when committed. Discount 2% if paid before July 1st. 8% interest charged after December 1st. Collector paid 1.25% on collections, by vote of Town in 1945.)

Art. 28. To see if the Town will vote to make Poll Taxes payable May 1st.

Art. 29. To see if the Town will vote to pay for corporate or other bonds for the Collector and Treasurer.

Art. 30. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deeds for such property.

Art. 31. To see if the Town will vote to raise and appropriate the sum of fifty dollars (\$50.00) to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chap. 85, Sec. 62 of the R. S. of Maine.

Art. 32. To see if the Town will vote to elect a Fire Chief who shall:

1st — Act as Fire Inspector.

2nd — Appoint all members of the Department and see that they are properly instructed and trained in their duties.

3rd — Carry out a program of fire prevention and control.

Art. 33. To elect or appoint a Budget Committee.

Art. 34. To see if the Town will raise and appropriate seventy-five dollars (\$75.00) for Public Health Nursing in Kingfield. Said sum to be expended by the State Bureau of Health for local service.

Art. 35. To see if the Town will vote to authorize the Road Commissioner to rebuild any parts of our present sewer system or construct additions to it.

Art. 36. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of lots No. 130 and No. 131 in Sunnyside Cemetery, said sum to be known as the Chalmer R. Vose Fund.

Art. 37. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of the W. D. Page and Charles Page Lot in Riverside Cemetery, said sum to be known as the W. D. and Charles Page Fund.

Art. 38. To see if the Town will accept the sum of one hundred fifty dollars (\$150.00) and expend the interest accruing therefrom, for the care of the W. H. Dana Lot (No. 51) in Sunnyside Cemetery, said sum to be known as the W. H. Dana Fund.

Art. 39. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of the Orris M. Vose Lot (No. 406) in Sunnyside Cemetery, said sum to be known as the Orris M. Vose Fund.

Art. 40. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of the Edward H. Baker and Cheston B. Hutchins Lots in Riverside Cemetery, said sum to be known as the Elizabeth Baker Dean Fund.

Art. 41. To see if the Town will accept the sum of one hundred fifty dollars (\$150.00) and expend the interest accruing therefrom, for the care of Amos E. Dolbier Lot (No. 42-D) in Sunnyside Cemetery, said sum to be known as the Lillian Dolbier McIntosh Fund.

Art. 42. To see if the Town will accept the sum of one hundred fifty dollars (\$150.00) and expend the interest accruing therefrom, for the care of the Charles Barker Lot in Riverside Cemetery, said sum to be known as the Althea Page et als. Fund.

Art. 43. To see if the Town will vote to raise the sum of fifty dollars (\$50.00) for school lunches for the ensuing year to be paid to the Parent Teachers' Association.

Art. 44. To see if the Town will vote to re-appropriate the sum of one thousand dollars (\$1,000.00) from the unexpended balance in Summary of Accounts to a Capital Reserve Fund for the purpose of providing better housing for the Fire Department, Town Office and Election Facilities, now using the Town House, so-called, — under provisions of Secs. 130 through 134, Chap. 80, R. S. 1944. It is the intent of this article to set up a fund which may be used, —

- (a) to acquire a lot and
- (b) to acquire a building or erect a building on said lot, or move thereto the present structure.

Art. 45. To see if the Town will vote to discontinue that part of the West Kingfield Road lying between the residence of Charles Watson and the Freeman Line.

Art. 46. To see if the Town will vote to discontinue that part of the Blanchard Hill Road lying beyond the West Kingfield Cemetery.

Art. 47. To see if the Town will vote to discontinue that part of the Vose Hill Road lying beyond the residence of James Trenholm.

Art. 48. To see if the Town will vote to repair and tar Winter Street, approximate distance one-tenth (.1) mile.

Art. 49. To see what sum of money the Town will appropriate to repair and tar Winter Street.

Art. 50. To see if the Town will direct the Road Commissioner and the Selectmen when acting as Road Commissioners to remove from the Tufts Pond Road, so-called, leading westerly from the highway leading from Kingfield to Carrabassett, when the same shall be encumbered with snow, so much snow as will render passable for motor vehicles that portion of said road which lies between said Kingfield-Carrabassett highway and the residence of Emma L. McLeary, until such time as the Town shall at a regular annual town meeting otherwise direct.

Art. 51. To see if the Town will direct the Road Commissioner and the Selectmen when acting as Road Commissioners to remove from the road leading from the residence of Lionel Wilber to the residence of Floyd Ellis, when the same shall be encumbered with snow, so much snow as will render said road passable for motor vehicles, until such time as the Town shall at a regular annual town meeting otherwise direct.

Art. 52. To see if the town will vote to widen the road from the residence of Lionel Wilber to the residence of Floyd Ellis, in places where needed to make said road more suitable for the plowing of snow and if so voted to see what sum of money the Town will vote, to raise to pay for said construction.

Art. 53. To see what action the Town will take in regard to the purchase of equipment for road work and snow removal.

Art. 54. To see if the Town will vote to adopt Daylight Saving for the same period as is customary throughout the State.

Art. 55.. To see if the Town will vote to authorize the Selectmen to petition the State Highway Commission to participate in the construction of a bridge at Alder Stream.

Art. 56. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at Webster Hall, at 8:30 on the day of said meeting.

Given under our hands at Kingfield, this twentieth day of February, A. D. 1948.

CARROLL D. EDGERLY,
CLAIR H. DURRELL,
ARTHUR L. FRENCH,

Selectmen of the Town of Kingfield.

Statement of Audit

June 21, 1947

Board of Selectmen
Kingfield
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Kingfield have been audited by Auditor R. M. Stetson for the period of February 20, 1946 to February 15, 1947 inclusive.

Examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial condition of the Town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

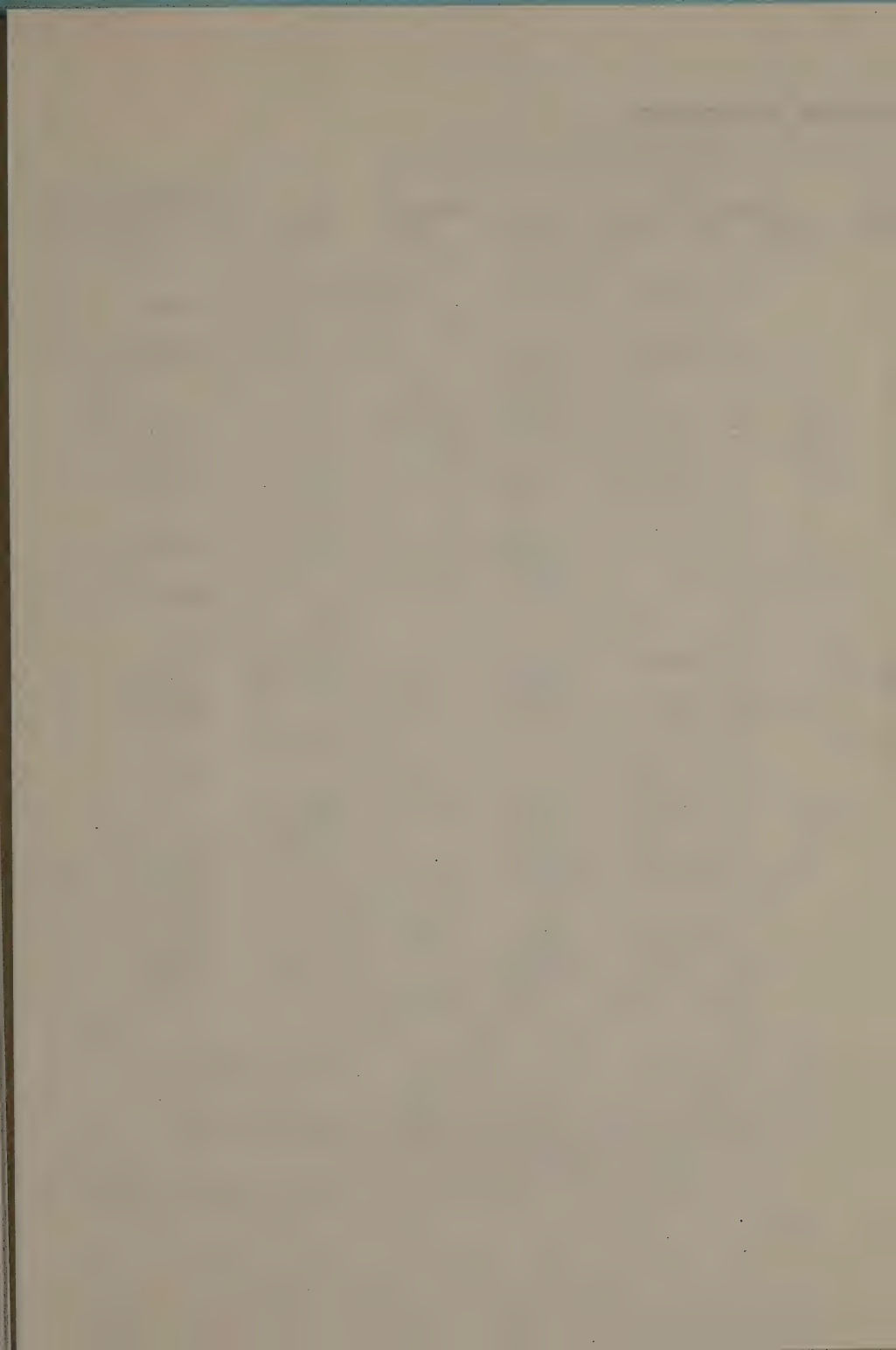
RICHARD M. STETSON,

Auditor.

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SUMMARY OF ACCOUNTS

For details see itemized accounts. For financial standing see Comparative Balance Sheet.

	Appropriation 1947	Receipts	Unexpended 1946	Overdraft 1946	Available 1947	Expended 1947	Overdraft 1947	Unexpended	Recommended by Budget Com. for 1948	Raised for 1948
ROADS										
CONSTRUCTION										
2—State Aid	\$ 799 50				\$ 799 50	\$ 799 50			\$ 799 50	
MAINTENANCE										
4—State Aid	586 00				586 00	568 00		\$ 18 00	568 00	
5—Third Class		\$ 114 70			114 70	114 70				
6—Town Road Improvement Fund		485 15				506 36	\$ 21 21			
7—Town Roads, Summer	2,200 00	888 73			3,088 73	4,016 97	928 24		2,500 00	
8—Repairs on Dam		1,135 98			* 200 00	2,271 95	935 97		100 00	
9—Town Roads, Winter	2,500 00	882 11			3,382 11	2,568 82		813 29	3,000 00	
11—Sewers	400 00	33 40			433 40	274 70		158 70	200 00	
WELFARE										
12—Aid Dependent Children	712 00				712 00	‡ 566 25		145 75	800 00	
13 A—Old Age Assistance		290 43				290 43				
14—Town	1,000 00					† 290 43		709 57	1,000 00	
16—State										
SCHOOLS										
17 & 18—Common and High	11,000 00	7,973 84	\$2,448 52C		21,422 36	20,193 56		1,228 80C	12,500 00	
19—Repairs	700 00		867 05C			954 77		612 28C	800 00	
20—Superintendence	630 00			\$29 95C	600 05	662 91	62 86C		660 00	
21—Schoolhouse Seats	500 00		1,500 00C		2,000 00	139 98		1,860 02C	500 00	
22—Cemeteries	50 00				50 00	147 97	97 97		100 00	
23—Town Charges	500 00	3,476 54			3,976 54	2,162 94		1,813 60		
25—Interest		257 84			257 84	142 25		115 59		
26—Fire Department	800 00	122 50			922 50	796 25		126 25	800 00	
27—Hydrants	1,100 00				1,100 00	1,100 00			1,100 00	
28—Insurance									203 75	
29—Street Lights	950 04				950 04	950 04			950 04	
32—Collecting Taxes	350 00				350 00	385 27	35 27		400 00	
33—Discount and Abatement	500 00				500 00	410 80		89 20	500 00	
38—Maine Publicity	50 00				50 00	50 00			50 00	
Error in assessment	50 00									
	\$25,377 54						\$2,018 66	\$3,989 95	\$27,531 29	
State Tax	3,345 05									
County Tax	1,198 60									
Overlay	1,102 52									
	\$31,023 71									

C—Account carried, not included in Summary of Accounts.

*—Transferred \$200 to this account in 1947 from Sewer.

‡—For three quarters of year only.

†—Transferred to Acct. No. 13 A, not included in Summary of Accounts.

*Read this Report carefully
and bring it with you
to Town Meeting*

ANNUAL REPORT
OF THE TOWN OF
Kingfield, Maine
For the Year 1948



Annual Report

OF THE

MUNICIPAL OFFICERS

OF THE TOWN OF

Kingfield, Maine

FOR THE FISCAL

Year Ending February 15, 1949

Farmington, Maine
The Knowlton & McLeary Co., Printers
1949

TOWN OFFICERS

Moderator

G. ARTHUR WOODCOCK

Selectmen

CARROLL D. EDGERLY

CLAIR H. DURRELL

MURRAY McMULLEN

Town Clerk

WILMA A. WOODARD

Treasurer

HAROLD HUTCHINS

Collector

WILMA A. WOODARD

Road Commissioner

LLOYD P. WILLIAMSON

Constables

JASPER M. BEANE

RAYMOND A. GOULD, JR.

ELMER C. REID

TOM V. WUORI

Superintendent of Schools

WILLIAM H. SOULE

School Board

ALMON L. BRACKLEY

ROXIE D. WINTER

HARVEY W. BOYNTON

Health Officer

DR. C. J. DUNLAP

Surveyors

ORREN TUFTS	CHARLES E. CHAMBERLAIN
ERNEST E. DUNTON	EARL L. WING
ROBERT L. KIMBALL	CHESTER G. ATWOOD
HOWARD O. LIBBY	HERBERT S. WING
LAURICE HORN	FRANK DONAHUE
	CHARLES E. PAGE
	EDGAR VOSE

Sealer of Weights and Measures

CECIL A. KNAPP

Fire Chief

JASPER M. BEANE

Fire Inspector

JASPER M. BEANE

Sextons

H. LYMAN JOHNSON	OSCAR RAY HUTCHINS
------------------	--------------------

Budget Committee

RAY D. KNAPP	ORREN TUFTS	LESTER L. MITCHELL
	RALPH M. SIMMONS	EARL L. WING
HAROLD H. BOYNTON		WILLIAM R. WINTER
FRED L. MORRISON		AUSTIN G. THOMPSON
A. R. BRINDLEY		ARTHUR L. FRENCH

NOTICE

All Taxpayers should read the following requirement and comply with it:

Section 35, Chapter 81, Revised Statutes of Maine, 1944:

" Before making an assessment, the assessors shall give reasonable notice in writing to the inhabitants by posting notifications in some public place in the town, or shall notify them, in such other way as the town directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. If any resident owner after such notice, or any non-resident owner after being reasonably requested thereto by the assessors, does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayer."

The Selectmen will be in session at the Selectmen's Office, in the Town of Kingfield, on the first day of April, 1949, from 9 o'clock A. M. to 5 o'clock P. M.

Selectmen's Report

VALUATION AND ASSESSMENTS — 1948

	Real Estate	Personal Estate	Total
Resident	\$305,410 00	\$49,640 50	\$355,050 50
Non-resident	28,575 00	2,667 50	31,242 50
	\$333,985 00	\$52,308 00	\$386,293 00

Appropriations made at Town Meeting	\$27,581 29
State Tax	3,345 05
County Tax	1,198 60
Overlay	412 09

Amount assessed

\$32,537 03

ASSESSED (Rate, \$8.20 per \$100)

On Real and Personal Property	\$31,676 03
287 Polls at \$3.00	861 00
(Number of Polls not taxed, 14)	

Original Commitment	\$32,537 03
Supplemental Taxes, 1948	97 16

Total committed to Collector

\$32,634 19

REAL ESTATE, CLASSIFIED

Land	\$111,705 00
Buildings	222,280 00
Total	\$333,985 00

PERSONAL PROPERTY, CLASSIFIED

		Appro.	
Taxable Livestock and Poultry	No.	Av. Value	Total Value
Horses	58	\$63 00	\$3,700 00
Colts (3 to 4 years old)			
Colts (2 to 3 years old)			
Colts (less than 2 years old)			
Steers, Oxen and Bulls	4	50 00	200 00
Milk Cows, including heifers that have freshened	169	40 00	7,650 00
Heifers, over 18 mos. — not yet freshened	15	30 00	450 00
Sheep (over 35 in number)			
Goats	2	3 00	6 00
Swine (over 10 in number)	7	15 00	105 00
Domestic Fowl (over 50 in number)	570	75	427 00
Total			\$12,538 00

Exempt Livestock and Poultry			
Cattle (18 mos. and under)	136	19 00	\$2,710 00
Draft Colts (under 3 years)			
Sheep (to the number of 35)	25	3 00	75 00
Swine (to the number of 10)	41	14 00	610 00
Domestic Fowl (to the number of 50)	705	75	528 00
Total			\$3,923 00

	No.	Total Value
Radios	226	\$ 1,895 00
Musical Instruments	3	350 00
Furniture		1,850 00
Lumber		18,000 00
Stock in trade		13,700 00
Gasoline Pumps and attachments	20	1,950 00
Juke Boxes, Games of Chance		405 00
Finished Products in Mills		320 00
Tractors	13	1,300 00
Total		\$39,770 00

2 – STATE AID ROAD CONSTRUCTION

Available from State, previous unexpended bal.	\$1,650 56
Raised by Town, 1948	799 50
Matching State apportionment, 1948	1,599 00
Total joint account	\$4,049 06
Bal. from 1942 and 1944-45 Special Resolves available from State for State Aid Road No. 1 only	1,838 11
Total State Aid Fund	\$5,887 17

The above total amount was released by the Town to the State Highway Comm. for expenditure in the reconstruction of approximately .9 of a mile of State Aid Road No. 1. State funds from Betterment A were used to the amount of \$13,980.65, the total cost of the improvement being \$19,867.82.

4 – STATE AID MAINTENANCE

Appropriation	\$568 00
Paid Treasurer of State	568 00

6 – TOWN ROAD IMPROVEMENT FUND

Apportioned by State, 1948	\$495 65
Balance, apportioned, 1947	17 25
Total Fund Received	\$512 90
Expended by Town:	
Payrolls	\$525 95
Gravel	52 80
Total cost of Improvement	\$579 75
Balance for costs not received from State, paid by Town	\$66 85
(Summary of Accounts)	

7 – SUMMER ROADS

Appropriation	\$2,500 00
Use of trucks, other than for Summer Roads	608 15
Refund, Federal Tax on Dodge Truck	51 21
Total	\$3,159 36

Expended:

Payrolls, on road work, bridges & culverts	\$1,773 60
Knapp Brothers, gas, oil, supplies & repairs	576 86
N. E. Met. Culv. Co., culverts, Tufts Pond	
Road	343 98
Phyllis Lander, gravel	27 70
Treasurer of State, tar, application	587 32
W. W. Small, blasting supplies	17 13
Files & O'Keefe, road machine blades	25 97
Wilfred McLeary Co., scythes	27 13
H. L. Hall, misc. labor, supplies	11 00
A. G. Winter, misc. supplies	9 35
H. G. Winter & Sons, Inc., B. & E. Motor	
Exp., Main St. Garage, misc. items	14 05

Total	\$3,414 09
Overdrawn	254 73

9 – WINTER ROADS

Appropriation	\$3,000 00
State Treasurer, snow removal	765 89
A. B. Brindley	15 00
Credits for plow, wing and sander	87 88
Total	\$3,868 77

Expended:

Reimbursement Payrolls	\$1,328 35
Other Payrolls, State non-participating	401 22
Hauling snow from business district	132 75
Expense on roads not plowed	59 00

Snow fence, payrolls	\$171 00
Equipment, repairs and upkeep	70 06
Sand, stockpiles	30 00
Total	\$2,192 38
Unexpended balance	\$1,676 39

11 — SEWERS

Appropriation	\$200 00
Use of Sewer Rods:	
Austin G. Thompson	6 50
Harry Durrell	2 00
P. L. Norton	5 75
Raymond Phillips	2 00
Earland S. Winter	2 00
Wesley Winter	2 00
Total	\$220 25
Expended:	
Payrolls	\$76 00
Unexpended balance	\$144 25

12 — AID TO DEPENDENT CHILDREN

Appropriation	\$800 00
Expended:	
Paid Treas. of State, a c Recipient No. 1	\$574 00
(for 5 quarters)	
Paid Dr. Cecil F. Thompson, a c Recipient	
No. 1	3 00
Paid Treas. of State, a c Recipient No. 2	167 00
(for 5 quarters)	
	\$744 00
Unexpended balance	\$56 00

13 (a) — OLD AGE ASSISTANCE

Paid Verne Batchelder, a/c Recipient No. 1	\$296 69	
Paid Elizabeth W. Cole, a/c Recipient No. 2	252 64	
Paid Mr. and Mrs. Fred S. Calden, a/c Recipient No. 3	34 50	
Paid Dr. Cecil F. Thompson, a/c Recipient No. 3	12 75	
		\$596 58
Received from Edith Kimball, a/c Recipient No. 3	\$ 15 00	
Transferred from Town Poor Account	581 58	
		\$596 58

14 — TOWN POOR

Appropriation	\$1,000 00
Expended:	
Transferred to Old Age Assistance, Town Account	581 58
Unexpended balance	\$418 42

15 — OTHER TOWNS POOR

Received from Town of Rangeley, account Hazen Nile	\$36 41
Paid A. G. Winter, account Hazen Nile	36 41

22 — CEMETERIES

Appropriation	\$100 00
Expended:	
H. Hutchins, Tr. Payroll for work done in West King- field Cemetery	\$19 20
R. M. Simmons, Tr. Kingfield Cemetery Ass'n	80 80
	\$100 00

23 — TOWN CHARGES

RECEIPTS

Harold Hutchins, automobile Excise Tax, 1948	\$1,272 84
Harold Hutchins, automobile Excise Tax, 1949	1,014 10
Eddie's Cash Store, fireworks license	1 00
Herbert L. Hall, fireworks license	1 00
Fred L. Morrison, fireworks license	1 00
Woodcock, Konecny Inc., fireworks license	1 00
Treasurer of State, Bank Stock tax	319 17
Treasurer of State, Dog license refund	38 28
Treasurer of State, Railroad and Telephone tax	8 03
Orie E. Packard, Lien fee	1 50
1948 Tax — error in assessment	100 00
Wilma A. Woodard, Collector, overlay	412 09
Wilma A. Woodard, Supplemental tax	97 16
Total	\$3,267 17

EXPENDITURES

Knowlton & McLeary Co., printing town reports	\$160 80
Webb, Smith Co., printing	9 71
Loring, Short & Harmon, printing	37 50
Marks Printing House, supplies	16 50
Herbert S. Wing, Bond for Treasurer & Collector	48 00
Maine Municipal Association, dues	30 00
Eustis Telephone Company	24 07
E. R. Squibb & Sons, Diphtheria and Smallpox antitoxin	63 71
Carroll D. Edgerly, services as 1st Selectman	500 00
Carroll D. Edgerly, 1st Selectman, expenses	50 54
Annie Edgerly, services on Valuation Book	35 00
Clair H. Durrell, services as 2nd Selectman	98 00
Murray McMullen, services as 3rd Selectman	80 50
Murray McMullen, work with bulldozer on Town Dump	30 00
H. G. Winter & Sons Inc., work with bulldozer on Town Dump	16 00
J. Foye Sanford, use of Town Dump	100 00
Inez G. Wing, services as bookkeeper and stenographer	165 00

Richard M. Stetson, services as Auditor	\$ 58 55	
First National Bank, check book	3 40	
National Used Car Market Report	14 00	
Almon L. Brackley, services on School Board	10 00	
Roxie D. Winter services on School Board	5 00	
Harvey W. Boynton, services on School Board	5 00	
Almon L. Brackley, services as Ballot Clerk	15 00	
Cathers D. Lander, services as Ballot Clerk	15 00	
Hazel W. Hutchins, services as Ballot Clerk	15 00	
Esther Pinkham, services as Ballot Clerk	5 00	
Goldie Frost, services as Ballot Clerk	10 00	
Harold Hutchins, services as Treasurer	175 00	
Earl L. Wing, rent of Town Office for year	60 00	
Harold Hutchins, maintenance fee and service charge	8 00	
Care of tramps	10 64	
Wilma A. Woodard, services as Town Clerk	100 00	
Wilma A. Woodard, depositions, recording vital statistics and express paid on ballots	28 93	
Dr. C. J. Dunlap, services as Health Officer and School Physician	400 00	
Dr. C. J. Dunlap, reporting deaths and births	7 00	
Frank M. Knowlton, list of Kingfield real estate transfers	31 80	
Oscar I. Moores, paint and labor on crosswalks	8 50	
Harold Hutchins, services as Excise Tax Collector ..	19 25	
Total		\$2,495 40
Unexpended Balance		\$771 77

25 – INTEREST

Received:

Interest on 1947 Tax	\$ 5 97
Interest on 1948 Tax	39 51
Kingfield Savings Bank:	
Interest on Cemetery Trust Funds	115 34
Kingfield Savings Bank: April dividend	65 93
Kingfield Savings Bank: October dividend ..	67 49
Orie E. Packard: Interest on 1942 Lien	7 61

Total	\$301 85
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Expended:

Harold Hutchins, Interest on Ministerial School Fund	\$ 48 60
Ralph M. Simmons, Tr. Cem. Ass'n, Int. on Cemetery Trust Funds	115 34
Interest transferred, Capital Reserve Fund ..	11 61
Total	<u>\$175 55</u>
Unexpended Balance	<u>\$126 30</u>

26 — FIRE DEPARTMENT

Appropriation	\$800 00
Town of New Portland, Arthur Lehto fire	36 00
State Treasurer, fire at Salem Tnspl.	30 00
Total	<u>\$866 00</u>

Expended:

Franklin Farmers' Co-op. Tel. Co.	\$ 21 97
Harold Hutchins, Tr., Payrolls	279 10
Justin A. McCarthy Co.	269 12
Harold Hutchins, supplies	2 82
Earland McClure, 1 auto chassis	15 00
Knapp Garage — tires, repairs and gas	60 04
H. L. Hall, hose cart trailer	51 87
H. G. Winter & Sons, labor, lumber and supplies	28 15
	<u>\$728 07</u>
Unexpended Balance	<u>\$137 93</u>

27 — HYDRANTS

Appropriation	\$1,100 00
Expended:	
Kingfield Water Company	\$1,100 00

28 – INSURANCE

Appropriation	\$203 75
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Expended:

H. S. Wing	\$118 75
Emil E. Winter Agency	93 31

\$212 06

Overdrawn	\$8 31
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29 – STREET LIGHTS

Appropriation	\$950 04
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Expended:

Maine Consolidated Power Company	\$950 04
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30 – CAPITAL RESERVE FUND**(For Housing)**

Reappropriated from Surplus, Mar. 1, 1948	\$1,000 00
Interest on same	11 61

\$1,011 61

Deposited in Kingfield Savings Bank	1,011 61
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32 – COLLECTION OF TAXES

Appropriation	\$400 00
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Expended:

To Inez G. Wing, Collector, commission on amount collected, 1947 Tax	\$ 3 77
To Wilma A. Woodard, Collector, commis- sion on amount collected, 1948 Tax	400 58

Total	\$404 35
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Overdrawn	\$4 35
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33 – DISCOUNT AND ABATEMENT

Appropriation	\$500 00
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Expended:

To Wilma A. Woodard, Collector	
discount 1948 Tax	\$332 52
To Wilma A. Woodard, Collector	
abatement 1948 Tax	17 05
	\$349 57

Unexpended Balance	\$150 43
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35 A – COUNTY AND STATE TAXES

County Assessment	\$1,198 60
State Assessment	3,345 05
Total	\$4,543 65

Paid County Treasurer	\$1,198 60
Paid State Treasurer	3,345 05
Total	\$4,543 65

38 – MAINE PUBLICITY BUREAU

Appropriation	\$50 00
Paid Maine Publicity Bureau	50 00

39 – BEAR BOUNTY

Expended:	
For Bear Bounties	\$75 00
Received from State	75 00

40 – SCHOOL LUNCH

Appropriation	\$50 00
Paid Kingfield P.T.A., Gwendolyn Norton, Pres.	50 00

42 – A AND B – WITHHOLDING TAX

Deducted from Payrolls	\$1,694 20
Paid Collector of Internal Revenue	1,694 20

44 — MAINE TEACHERS' RETIREMENT ASSOCIATION

Deducted from Payrolls	\$831 30
Paid Treasurer of State	831 30

COMPARATIVE BALANCE SHEET

ASSETS

	Feb. 20, '48	Feb. 19, '49
Cash	\$11,009 79	\$11,217 27
1948 Tax		278 07
1947 Tax	340 01	38 49
1942 Tax	4 65	4 65
Liens	24 80	
School Superintendent Overdraft	62 86	44 86
Accounts Receivable	813 66	
Cemetery Trust Funds	5,900 00	6,300 00
(N.B. See itemized list under Cemetery Report)		
Capital Reserve Investment		1,011 61
Webster Hall Fund	1,357 89	1,357 89
	\$19,513 66	\$20,252 84

LIABILITIES

School Fund Note	\$1,215 00	\$1,215 00
Cemetery Trust Fund Reserve	5,900 00	6,300 00
Webster Hall Fund Reserve	1,357 89	1,357 89
Common Schools, Unexpended balance	1,228 80	165 93
School Repairs, Unexpended balance	612 28	534 11
Schoolhouse Seats, Unexpended balance	1,860 02	339 51
Capital Reserve Fund (for Housing)		1,011 61
	\$12,173 99	\$10,924 05
Surplus	7,339 67	9,328 79
	\$19,513 66	\$20,252 84

SUMMARY OF ACCOUNTS

	Overdraft	Unexpended
Town Road Improvement Fund	\$ 66 85	
Summer Roads	254 73	
Winter Roads		\$1,676 39
Sewers		144 25
Aid to Dependent Children		56 00
Town Poor		418 42
Town Charges		771 77
Interest		126 30
Fire Department		137 93
Insurance	8 31	
Collection of Taxes	4 35	
Discount and Abatement		150 43
Accounts Receivable		
(Items Charged Off)	158 13	
	\$ 492 37	\$3,481 49
Net Unexpended	2,989 12	
	\$3,481 49	\$3,481 49

PROOF OF SURPLUS

Net Surplus as of February 20, 1948	\$7,339 67
Re-appropriated, March 1, 1948 to Capital Reserve Fund	1,000 00
Surplus, March 1, 1948	\$6,339 67
Net Unexpended Balance, February 19, 1949	2,989 12
Surplus, February 19, 1949	\$9,328 79

CARROLL D. EDGERLY,
CLAIR H. DURRELL,
MURRAY McMULLEN,

Selectmen of Kingfield.

Tax Collector's Report

ANGIE B. DUDLEY, for 1942 DELINQUENT

Alvah Brown	\$4 65
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INEZ G. WING, for 1947 DELINQUENT

Alvah Brown	\$ 3 39
Paul W. Woodcock	23 40
Kenneth Sawyer	11 70
	\$38 49

WILMA A. WOODARD, for 1948

Commitments:	Abated	Discount	Uncollected	Cash
Original	\$32,537 03	\$17 05	\$332 52	\$278 07
Supplemental ..	97 16			\$32,006 55

\$32,634 19

Interest	39 51
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Total Cash turned in to	
Treasurer	\$32,046 00

1948 ABATEMENTS

Charles Curtis, assessed by error	\$3 00
Walter Gifford, paid elsewhere	3 00
J. George Harnden, abated	3 00
Audbury Pinkham, paid elsewhere	3 00
Burton Vose, assessed by error	3 00
Daisy Leavitt, assessed by error	82
Milford Morrill, assessed by error	41
Audbury Pinkham, paid elsewhere	82

\$17 05

1948 DELINQUENTS

Charles Curtis	\$34 44
W. Cony Curtis	37 44
Roy Fish	33 21
Hermione DeShon	57 40
Jasper Griffeth	6 69
Donald Hinkley	3 41
George Kennedy	3 00
Marie Myers (for Richard Brindley)	63 96
Hazen Nile	4 51
Earl Pelchat	15 30
Joseph Pomelow	3 00
Kenneth Sawyer	12 30
Paul Woodcock	3 41

 \$278 07

Treasurer's Report

Cash on hand February 18, 1948	\$11,009 79
Inez G. Wing, Collector, 1947 Taxes	301 52
Inez G. Wing, Int. on 1947 Taxes	5 97
Wilma A. Woodard, Collector, Abatement	17 05
Wilma A. Woodard, Collector, 1948 Taxes	32,006 55
Wilma A. Woodard, Collector, Discount 1948	332 52
Wilma A. Woodard, Collector, Int. on 1948 Taxes	39 51
Orrie E. Packard, 1942 Tax Lien	33 91
Harold Hutchins, Auto. Excise Tax, 1948	1,272 84
Harold Hutchins, Auto. Excise Tax, 1949	1,014 10
Federal Withholding Tax	1,694 20
Treasurer of State:	
Fire Department, Salem Fire	30 00
Bank Stock Tax	319 17
Snow Removal	765 89
Railroad and Telephone Tax	8 03
Dog License Refund	38 28
School Department, Equalization Fund	817 00
School Department, Tuition	1,275 00
School Department, Teaching Position, Professional Credits, School Enrollment	6,477 99
State Highway Department, State Aid	640 53
State Highway Department, Summer Roads	512 90
Bear Bounty	90 00
Kingfield Savings Bank, Interest on Deposit	133 42
Kingfield Savings Bank, Interest on Cemetery Trust Funds	115 34
Kingfield Savings Bank, Interest on Webster Hall Fund	27 28
Interest on Ministerial School Fund	48 60
Town of New Portland, Fire Department	36 00
Town of Rangeley, Other Town Poor (Hazen Nile Acct.)	36 41
Teachers' Retirement Fund	831 30
Town Truck	433 15
Winter Roads Acct., Transferred to Summer Roads	175 00
Town Plow, wing and sander	87 88

Robert Clunie, rent of Webster Hall	\$ 20 40
Leone Davidson, rent of Webster Hall	7 00
Knapp Bros., refund on Federal Tax	51 21
Austin Thompson, use of sewer rods and 6 hours labor	6 50
Harry Durrell, use of sewer rods	2 00
Parker Norton, use of sewer rods and 5 hours labor	5 75
Raymond Phillips, use of sewer rods	2 00
Earland S. Winter, use of sewer rods	2 00
Wesley Winter, use of sewer rods	2 00
Edith M. Kimball, Old Age Assistance refund	15 00
Eddie's Cash Market, Fireworks license	1 00
Herbert L. Hall, Fireworks license	1 00
Fred L. Morrison, Fireworks license	1 00
Woodcock-Konecny Inc., Fireworks license	1 00
Effie Graffam, Cemetery Trust Fund	100 00
O. R. Hutchins, Cemetery Trust Fund	100 00
Adele Farrar, Cemetery Trust Fund	100 00
U. G. Weymouth, Cemetery Trust Fund	100 00
A. R. Brindley, Winter Roads, plowing	15 00
Total	\$61,159 00

PAID OUT

Town Orders	\$49,942 72
Cash on hand, February 19, 1949	11,217 27
Total	\$61,159 99

HAROLD HUTCHINS, Treasurer.

Cemetery Trust Funds

Deposited in Kingfield Savings Bank

Interest Paid to the

KINGFIELD CEMETERY ASSOCIATION

Funds	Amount
John P. Butts	\$100 00
W. H. Dana	150 00
Elmer E. Davis	100 00
Elizabeth B. Dean	200 00
Effie Graffam	100 00
F. Evie Sprague Huse	100 00
Fred and Stella W. Hutchins	200 00
Hutchins - Nicholson	200 00
Jennie T. Jordan	100 00
H. P. Lander	100 00
Katherine Lander	100 00
Rachel Lander	60 00
Wallace N. Libby	100 00
Ruth Pullen Luce	100 00
Lillian Dolbier McIntosh	150 00
Patrick McLoon	100 00
Harriet Norton	100 00
Lavella A. Norton	100 00
Althea B. Page, et als.	150 00
Fred A. Page	100 00
W. D. and Charles Page	200 00
George Peterson	50 00
Cora A. Phillips	200 00
John F. and Ellen Phillips	100 00
C. F. Pillsbury	100 00
Mary G. Porter	150 00
Harold H. and Ella W. Ransom	150 00
Happie V. Simmons	200 00
Jerome W. Simmons	300 00
Edith Sprague and Grace Gilmore	200 00

Funds	Amount
Edith Lander Sprague	\$100 00
Elmer E. Tufts	150 00
Chalmer R. Vose	200 00
Henrietta Vose	200 00
J. E. Voter	150 00
Addie Bradbury Weymouth	100 00
Elizabeth M. Weymouth	100 00
Dorothy E. Whitchurch	200 00
Ruel A. Williams	140 00
Herbert S. Wing	500 00
Horace G. Winter	300 00
Addie M. Young	100 00
Total	\$6,300 00

Kingfield School Department

FINANCIAL STATEMENT

YEAR ENDING FEBRUARY 11, 1949

RESOURCES

Unexpended Balance 1947-1948	\$ 1,228 80
Appropriation	12,500 00
M. & S. Fund	48 60
Interest Webster Hall Fund	27 28
Rent Webster Hall	27 40
Tuition:	
State, H. S.	\$500 00
Elem.	775 00
	1,275 00
State Equalization Fund	817 00
State School Fund:	
Teaching Positions	\$5,822 33
Professional Credits	50 00
School Enrollment	605 66
	6,477 99
	\$22,402 07

EXPENDITURES

Teachers, H. S.	\$ 6,753 94
Teachers, Elem.	10,308 89
Fuel	1,027 10
Janitor & Janitor's Supplies	1,701 85
Conveyance	916 68
Textbooks	324 15
Supplies	1,203 53
	\$22,236 14
Unexpended Balance	\$165 93

REPAIRS

Unexpended Balance 1947-1948	\$612 28	
Appropriated	800 00	
		\$1,412 28
Expended		878 17
Unexpended Balance		\$534 11

EQUIPMENT — SEATS

Unexpended Balance	\$1,860 02	
Appropriation	500 00	
		\$2,360 02
Expended		2,020 51
Unexpended Balance		\$339 51

SUPERINTENDENT

Appropriation		\$660 00
Expended 1948-1949	\$642 00	
Overdraft 1946-47, 1947-48	62 86	
		\$704 86
Overdraft		\$44 86

DETAILED ACCOUNT OF EXPENDITURES

TEACHERS, HIGH SCHOOL

Robert C. Clunie	\$2,770 21	
Donnell D. Graham	2,283 72	
Evelyn Chadbourne	1,700 01	
		\$6,753 94

TEACHERS, ELEMENTARY

Guy R. Fish	\$1,248 66	
Robert O. Badger	778 35	
Ada Huse	1,491 90	

Louisa Abbott	\$1,500 00
Christine Davis	1,600 00
Margaret Graham	908 04
Bertha L. Durrell	1,600 00
Arthur J. Dann	162 00
Taimi Adams	648 66
Vera Wing (Sec'y to Supt.)	296 28
Florence Beane	10 00
Gwendolyn Norton	10 00
Winifred Lander	5 00
Guy R. Fish (Professional credits)	50 00
	\$10,308 89

FUEL

W. Frederic Koch	\$1,012 70
Ensio Kankainen	14 40
	\$1,027 10

JANITOR AND JANITOR'S SUPPLIES

Clinton J. Abbott	\$1,090 00
Hugh Gilmore	362 00
A. G. Winter	136 95
J. L. Hammett Co.	17 76
Odlin P. Thompson	15 00
Harold Hutchins	6 14
Russell Riggs	9 50
Bettie L. Packard	10 75
Margaret Niemi	10 75
Hedley Reid	75
Howard Simmons	75
Cecil French	3 50
Earland McClure	28 00
Phillips Hardware Co.	10 00
	\$1,701 85

CONVEYANCE

A. R. Brindley	\$890 50
C. L. Knapp Insurance Agency	26 18
	\$916 68

TEXTBOOKS

Laidlaw Brothers	\$106 46
Scott, Foresman & Company	88 07
Row, Peterson & Co.	3 09
Ginn and Company	33 44
Clarkson Publishing Co.	69 18
Mrs. Charles W. Cory	18 80
Portland Press Herald	4 11
G. E. Holt	1 00
	\$324 15

SUPPLIES

Maine Consolidated Power Co.	\$227 55
Kingfield Water Company	103 00
Franklin Farmers Co-op. Tel. Co.	37 57
Beaudette & Co., Inc.	24 46
Gledhill Bros., Inc.	37 04
Howard and Brown	10 40
Ginn and Company	39 41
Lyons & Carnahan	11 78
J. L. Hammett Company	113 92
Edward E. Babb & Co., Inc.	10 98
Webster Publishing Company	44 37
Mainco Trading Company	74 20
Underwood Corporation	198 36
Audio-Visual Service, U. of M.	21 30
Loring, Short & Harmon	14 10
Scott, Foresman & Co.	21 45
Phillips Print Shop	24 15
W. B. Arnold Co.	4 30
West Disinfecting Company	14 24
Brodhead-Garrett Company	8 96
E. C. McGraw	9 15

Town of Phillips	\$ 9 64
H. P. White & Company	1 80
World Book Company	4 91
Kingfield Pharmacy	32
M. Steinert & Sons Co.	5 00
Carl Fischer, Inc.	4 35
Central Scientific Company	62 25
Newell Toothaker	40 00
W. M. Welch Mfg. Co.	20 57
Wilfred McLeary Company	4 00

\$1,203 53

REPAIRS

Clinton J. Abbott	\$174 00
Newell & Sparks	170 35
Justin A. McCarthy Co.	120 00
Reginald Hinkley	25 35
M. F. Bragdon Paint Co.	11 83
W. E. Winter	1 65
Sears, Roebuck & Co.	12 90
A. E. Newell	58 45
H. G. Winter & Sons, Inc.	25 42
A. L. Pratt, Jr.	178 91
Maine Grate Company	15 50
Hugh Gilmore	24 50
H. L. Hall	3 25
E. A. Savage	7 71
Eastern Fire Equipment, Inc.	45 65
Cecil S. French	2 70

\$878 17

EQUIPMENT — SEATS

Gledhill Bros., Inc.	\$1,114 69
J. L. Hammett Co.	876 00
T. R. Prescott	10 00
Rangeley Lakes Motor Express	9 92
B & E Motor Express	9 90

\$2,020 51

SCHOOL DEPARTMENT, TOWN OF KINGFIELD

Report of Superintendent of Schools

To the Superintending School Committee and Citizens of Kingfield:

Too often things which contribute toward the betterment of our schools pass unobserved while more undesirable aspects gain the spotlight. Several recent improvements which will give our boys and girls a better education are worth mentioning:

Kingfield has been fortunate in being able to take advantage of the services of such a distinguished music educator as Mr. Dann. His residence here can give Kingfield people assurance that they are receiving the best in music instruction.

In such a teaching situation of combined grades as exists in the Little School, harmony and co-operation are not always easily achieved. It is to the credit of the teachers there that a smoothly running school has existed throughout the year.

At the time of the visit of the State Elementary Supervisor last fall, all of the elementary teachers received a good share of compliments for the type of work they were doing. The value of such teaching although intangible is none the less great.

Material benefits and improvements have come to our schools, too. Seats, which were ordered some time ago, arrived during the year and now add to the efficiency and attractiveness of the upper elementary grades. In Webster Hall emergency exits equipped with panic hardware and in the Stanley School building the replacement of deteriorated fire hose have made these buildings a safer place for children.

Because of its educational effort financially last year, Kingfield has benefited to more than an ordinary amount from the State Equalization Law. Further, an increase up to cost in its tuition charge to the State has put Kingfield in a position where it will need no larger appropriation this year despite increased costs of all school necessities.

In looking ahead for the coming year there are some needs which should be provided. The procedure of setting aside each year a sum of money for seats is sound and progressive. It should be continued.

A similar pattern for adding improved lighting to many classrooms would be a distinct educational benefit. For economy's sake, "the ounce of prevention" method should be used consistently in repair work to prevent the need of "a pound of cure".

Looking ahead still further, the people of Kingfield should investigate the possibility of establishing a government subsidized school lunch program. Schools throughout the State and even within this School Union are operating locally on a self-supporting basis through such a program. Rather than money, the chief ingredients necessary to make this a reality are community enthusiasm and elbow grease.

Finally, a town as keenly aware of the educational needs of its children as Kingfield is, should not be indifferent to the urgency of curriculum expansion in the High School. Few will deny that from the standpoint of carry-over value and purpose, our present courses definitely cater to the minority. How this condition can be corrected is a problem requiring much study. It should not be ignored.

As a last word, I wish to thank the school committee, the citizens of Kingfield, and its teachers for the spirit of helpfulness which they have continually afforded me during my first year with them.

Respectfully submitted,

WILLIAM H. SOULE,

Superintendent of Schools.

Report of Health Officer

To the Citizens of the Town of Kingfield:

I made my eleventh annual physical examination of the pupils in November. The following table will give a summary of most of the results found.

Grade	No. Exam.	— Defective —			10%	20%	Seven Point Pupils
		Eyes	Teeth	Throat	Under Wgt.	Over Wgt.	
S. P.	18	2	7	5	0	0	10
1	27	3	12	6	0	0	11
2	18	4	14	9	0	0	3
3	21	2	15	6	2	1	3
4	20	1	10	7	4	1	5
5	15	1	8	6	1	2	4
6	20	3	9	4	2	0	8
7	18	3	8	6	2	2	6
8	17	1	6	4	1	0	8
Freshman	16	2	7	4	4	0	4
Sophomore	10	1	6	3	1	0	2
Junior	12	1	7	1	0	0	4
Senior	17	1	8	1	1	1	7
	238	25	117	62	18	7	75

While the number of defects seem large, particularly of the teeth, I think there has been a marked improvement over the earlier examinations which is not reflected by the figures. If there is one small cavity I check the teeth. Now there are usually only one or two teeth that need attention where years back there were many mouths in which half of the teeth were decayed.

The last legislature passed a law requiring towns to offer free immunization against whooping cough and diphtheria to anyone under twelve years of age who desired it. Last year was the first in which

the law became effective. Immunization is done by giving three doses of vaccine hypodermically, a month apart. Inasmuch as a preparation could be obtained that included tetnus vaccine as well as the two required and at no greater cost this was used. At the request of their parents 114 children received immunization. Each child received a card stating what had been done and another card made out for each pupil which is filed for permanent record. It is hoped that more will avail themselves of this opportunity for by so doing in time these diseases can become as rare as smallpox is now.

Respectfully submitted,

C. J. DUNLAP.

Report of the Fire Chief

To the Citizens of the Town of Kingfield:

Ladies and Gentlemen:

This is the seventh annual report submitted to you by the present Fire Chief.

FINANCES

This year we had available in our Fire Department the sum of \$800.00. Our expenditures possibly may over-run this amount due to the fact that we have added quite a little more to our equipment. We have discarded our old hose wagon and built a new one that is on rubber and can carry about 700 ft. of 2½ inch hose and also 700 ft. of 1½ inch hose with all the equipment on it. We have also purchased 200 ft. of 1½ inch Double Jacket Hose and also 500 ft. of 1½ inch Forestry Hose. The Forestry Hose was bought at a price of 24c per foot.

ACTIVITIES

The Fire Company has an enrollment of eighteen men. We have had several calls for chimney fires and also three outside calls. Had some pumper work and also did some more outside work in rural areas for the purpose of locating water when it is the dryest. We have had no fires that have caused too much damage. We have been very fortunate this year that we have had no fires in area of town or any forest fires. Let's keep it so in 1949.

CONCLUSION

I feel that we have made some progress this year. Our equipment is in good shape, and better to get around with. We need now a home for our equipment and for the boys to gather in, so we can carry on our work at a better advantage. We are still striving to get that

place, and hope that some of our public spirited citizens will see to it and help us to get one.

In closing this report, I wish to state that I have been Fire Chief for seven years and that I appreciate the courtesy shown me by the men, and also the community. I want to express in the way of a personal note, the appreciation of the members and the Fire Chief for the interest that the Selectmen, especially Mr. Carroll Edgerly, and the Citizens of the Town of Kingfield have shown in providing the means for the organization of a Fire Department.

Respectfully submitted,

JASPER M. BEANE, *Fire Chief*.

Vital Statistics

To the Selectmen of the Town of Kingfield:

The following number of births, marriages and deaths have been recorded at this office for the year ending February 1, 1949.

WILMA A. WOODARD,

Clerk.

SUMMARY

Number of births	35
Number of marriages	22
Number of deaths	22

DEATHS

1945

Feb. 19 — Porter Harvey French, age 20, World War II casualty.

1948

Feb. 9 — Angie B. Dudley, age 53, pulmonary embolus.

Feb. 14 — John Walter Glidden, age 79, senility.

Feb. 17 — Frances S. Knapp, age 46, coronary occlusion.

Feb. 24 — Charles S. Watson, age 74, cerebral hemorrhage.

Feb. 25 — Addie Estell Bean, age 85, cerebral hemorrhage.

Mar. 11 — Wade Carroll Edgerly, age 7 months, encephalitis.

Apr. 14 — Amos E. Dolbier, age 84, rupture of heart muscle.

Apr. 27 — Cora Campbell Churchill, age 64, diabetes mellitus.

Apr. 29 — Cora J. Stevens, age 83, coronary occlusion.

May 13 — Sarah A. Holloway, age 63, coronary occlusion.

May 26 — Blanche N. Dunton, 72, cerebral hemorrhage.

June 3 — Phyllis Cora Wilbur, age 16, crush of thorax.

- July 10 — Flora A. True, age 92, senility.
July 19 — Eva Luce, age 58, sarcoma of the lungs with metastases.
July 20 — Edgar L. Knapp, age 78, cachexia.
Sept. 13 — Harold S. Page, age 54, lateral sclerosis.
Oct. 20 — Cora Alvada Phillips, age 85, uremia.
Nov. 30 — Joseph L. Trenholm, age 1 year, bronchial pneumonia.
Dec. 11 — Harold Sumner Winter, age 43, coronary thrombosis.
1949
Jan. 13 — Ashley Lloyd Parlin, age 1 month, 8 days, acute respiratory infection.
Jan. 21 — Myra Wilkins Chamberlain, age 71, cardiac insufficiency.

Fred M. Berry
State Auditor
Chester A. Douglas
Deputy Auditor



Maurice G. Pressey
Departmental Auditor
John T. Singer
Municipal Auditor

STATE OF MAINE
State Department of Audit
Augusta

February 22, 1949

Board of Selectmen
Town of Kingfield
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Kingfield have been audited by Auditor Spooner S. Davis for the period February 15, 1948 to February 17, 1949 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Comments are also included which may prove of interest to you.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor.

FMB:HR

COMMENTS

Re: Audit of Accounts — Town of Kingfield
February 15, 1948 to February 17, 1949

CASH

The cash balance of \$11,217.27, at the year end was accounted for as follows:

Balance per Bank Statement — 2 15 49	
First National Bank, Farmington	\$4,253 15
Deduct — Outstanding Checks	3,937 66
Balance, Checking Account	315 49
Add:	
Kingfield Savings Bank, Book No. 1480	10,901 78
Cash Balance — 2 17 49	<u>\$11,217 27</u>

The balance in the Kingfield Savings Bank was verified with the depository bank.

The analysis made of the receipts and deposits indicated that all cash recorded as received had been deposited promptly. It was ascertained that all disbursements had been made by check from properly executed warrants and that all warrants had been paid in full.

TAXES RECEIVABLE

The taxes receivable at February 17, 1949, totaled \$321.21. Of this amount \$278.07, represented unpaid accounts of the 1948 commitment, and the balance of \$43.14, resulted from prior commitments.

CAPITAL RESERVE FUND

By a vote of the Town at the last annual meeting, \$1,000.00 was appropriated from Unappropriated Surplus to start a fund for the purpose of erecting or purchasing a building. This building is to be used to house the fire equipment and provide quarters for the town offices.

The savings bank passbook, representing the investment of this fund, was examined. It was ascertained that all income accruing to the fund had been properly recorded. No expenditures had been made from the fund as of the date of audit.

DUE TRUST FUNDS

The proceeds from the ministerial and school fund grant have been used by the Town in former years, although no information was available as to when this occurred. However, interest of \$48.60, which represents 4% of the principal, is raised annually and disbursed for the benefit of the schools.

It is suggested that the municipal officers give consideration to restoring this fund, the principal of which is \$1,215.00, and investing the same in accordance with the provisions of Chapter 80, Section 106, Revised Statutes of 1944. This would eliminate the necessity for the Town to appropriate the interest each year.

SURPLUS

The Unappropriated Surplus represents the excess of the assets over the liabilities and reserves. A complete analysis of the change in this account is shown on Exhibit E of this report.

REVENUE AND EXPENDITURES

A statement of Revenue and Expenditures is presented in this report which, it is believed, presents a consolidated analysis of the result of the operations of the Town for the current year. This statement reflects a net gain from operations of \$3,147.25, which has been transferred to Unappropriated Surplus.

1948 ASSESSMENT, COMMITMENT, AND COLLECTION

The assessment and commitment records and the records of collections of the 1948 tax levy, were examined. From this examination it was ascertained that the warrant of commitment was in agreement with assessment records and the tax list as committed to the Collector.

The collections on account of taxes, were deposited with the Treasurer in accordance with the provisions of the Statutes and all abatements were found to have been authorized by a majority of the Board of Assessors. The 1948 assessment charged to the Tax Collector was accounted for as follows:

Cash Collections	\$32,006.55	98.08%
Abatements	17.05	.05%
Discount	332.52	1.02%
Taxes Receivable	278.07	.85%
Total	\$32,634.19	100.00%

TRUST FUNDS

The savings accounts representing the investments of the trust funds were verified by examination of the bank passbooks. It was ascertained that all income had been properly recorded and that disbursements had been made in accordance with the terms of the trusts.

GENERAL

The overlay of \$512.09, was within the legal limit of 5% of the appropriations plus State and County taxes.

A corporate surety bond for the Treasurer and Tax Collector was on file.

The 1948 excise tax receipts, No. 127 to 335, and those for 1949, No. 1 to 121, were verified by examination of the copies of the receipts which were retained by the Collector.

Exhibit A

**TOWN OF KINGFIELD
COMPARATIVE BALANCE SHEET**

GENERAL FUND

ASSETS

	February 17, 1949	February 15, 1948
Cash in Bank (Exhibit F)	\$11,217 27	\$11,009 79
Accounts Receivable		813 66
Taxes Receivable (Schedule A-1)	321 21	344 66
Tax Liens		24 80
Capital Reserve Fund (Schedule A-2)	1,011 61	
TOTAL — GENERAL FUND	<u><u>\$12,550 09</u></u>	<u><u>\$12,192 91</u></u>

TRUST FUNDS

ASSETS

Time Deposits (Schedule A-4)	\$7,677 01	\$7,277 01
Due from General Fund	1,215 00	1,215 00
TOTAL — TRUST FUNDS	<u><u>\$8,892 01</u></u>	<u><u>\$8,492 01</u></u>

LIABILITIES

	February 17, 1949	February 15, 1948
Due Trust Funds	\$1,215 00	\$1,215 00

RESERVES

Reserves for Authorized Expenditures (Ex. D)	994 69	3,638 24
Capital Reserve Fund (Schedule A-3)	1,011 61	
	<u>2,006 30</u>	<u>3,638 24</u>

SURPLUS

Unappropriated (Exhibit E)	9,328 79	7,339 67
TOTAL — GENERAL FUND	<u>\$12,550 09</u>	<u>\$12,192 91</u>

TRUST FUNDS
LIABILITIES

Principals (Schedule A-6)	\$8,872 89	\$8,472 89
Unexpended Income (Schedule A-6)	19 12	19 12
TOTAL — TRUST FUNDS	<u>\$8,892 01</u>	<u>\$8,492 01</u>

Town Warrant

County of Franklin, ss.

*To Jasper M. Beane, a Constable in the Town of Kingfield, County of
Franklin, State of Maine,*

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Kingfield, qualified by law to vote in town affairs, to assemble at Webster Hall, in said Town, on Monday, the seventh day of March next, at nine o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To hear reports of Town Officers and take action thereon.

Art. 4. To choose all other Town Officers for the ensuing year and fix their pay.

Art. 5. To see what sum the Town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended.—(Acct. No. 2.)

Art. 6. To see what sum of money the Town will vote to raise and appropriate for the Maintenance of State Aid Highways during the ensuing year under the provisions of Section 50, Chapter 20, R. S. 1944.—(Acct. No. 4.)

Art. 7. To see what sum of money the Town will vote to raise and appropriate for Repair of Roads and Bridges for the ensuing year.—(Summer Roads—Acct. No. 7.)

Art. 8. To see what sum of money the Town will vote to raise and appropriate for Repair of Roads and Bridges for the ensuing year. — (Winter Roads — Acct. No. 9.)

Art. 9. To see what sum of money the Town will vote to raise and appropriate for the Repair of Sewers for the ensuing year. — (Acct. No. 11.)

Art. 10. To see if the Town will vote to re-appropriate the sum of one thousand dollars (\$1,000.00) from unexpended surplus in Summary of Accounts, for the reconstruction of Alder Stream Bridge with State and County aid, under provisions of Chap. 20, R. S. 1944.

Art. 11. To see what sum of money the Town will vote to raise and appropriate for Aid to Dependent Children, under the provisions of Chapter 22, Section 226, et Seq R. S. 1944. — (Acct. No. 12.)

Art. 12. To see what sum of money the Town will vote to raise and appropriate for Old Age Assistance for the ensuing year. — (Acct. No. 13a.)

Art. 13. To see what sum of money the Town will vote to raise and appropriate for the Support of the Poor for the ensuing year. — (Acct. No. 14.)

Art. 14. To see what sum of money the Town will vote to raise and appropriate for Elementary and Secondary Schools, including Teachers' Wages and Board, Fuel, Janitor Service, Conveyance, Tuition and Board of Pupils, Textbooks, Reference Books and School Supplies for desk and laboratory use. — (Accts. Nos. 17 and 18.)

Art. 15. To see what sum of money the Town will vote to raise and appropriate for Repair of Schoolhouses for the ensuing year. — (Acct. No. 19.)

Art. 16. To see what sum of money the Town will vote to raise and appropriate for the Salary of Superintendent of Schools. — (Acct. No. 20.)

Art. 17. To see what sum of money the Town will vote to raise and appropriate for seating units for school classrooms. — (Acct. No. 21.)

Art. 18. To see what sum of money the Town will vote to raise and appropriate for the care of Cemeteries.— (Acct. No. 22.)

Art. 19. To see what sum of money the Town will vote to raise and appropriate for Town Charges for the ensuing year.— (Acct. No. 23.)

Art. 20. To see what sum of money the Town will vote to raise and appropriate for Interest for the ensuing year.— (Acct. No. 25.)

Art. 21. To see what sum of money the Town will vote to raise and appropriate for the use of the Fire Department for the ensuing year.— (Acct. No. 26.)

Art. 22. To see what sum of money the Town will vote to raise and appropriate for Hydrant Rental for the ensuing year.— (Acct. No. 27.)

Art. 23. To see what sum of money the Town will vote to raise and appropriate for Insurance for the ensuing year.— (Acct. No. 28.)

Art. 24. To see what sum of money the Town will vote to raise and appropriate for Street Lights for the ensuing year.— (Acct. No. 29.)

Art. 25. To see if the Town will instruct the Selectmen to procure Temporary Loans in anticipation of taxes.— (Acct. No. 31.)

Art. 26. To see what sum of money the Town will vote to raise and appropriate for the Collection of Taxes for the ensuing year.— (Acct. No. 32.)

Art. 27. To see what sum of money the Town will vote to raise and appropriate for the Discount and Abatement of Taxes for the ensuing year.— (Acct. No. 33.)

Art. 28. To see what the Town will vote in regard to the Collection of Taxes, when made payable, what discount to be allowed and interest charged. (Taxes payable when committed. Discount 2% if paid before July 1st. 8% interest charged after December 1st. Collector paid 1.25% on collections, by vote of the Town in 1945.)

Art. 29. To see if the Town will vote to make Poll Taxes payable May 1st.

Art. 30. To see if the Town will vote to pay for corporate or other bonds for the Collector and Treasurer.

Art. 31. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deeds for such property.

Art. 32. To see if the Town will vote to raise and appropriate the sum of fifty dollars (\$50.00) to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chap. 85, Sec. 62 of the R. S. of Maine.

Art. 33. To see if the Town will vote to elect a Fire Chief who shall:

1st — Act as Fire Inspector.

2nd — Appoint all members of the Department and see that they are properly instructed and trained in their duties.

3rd — Carry out a program of fire prevention and control.

Art. 34. To elect or appoint a Budget Committee.

Art. 35. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Jeremiah Larrabee Lot in Riverside Cemetery, said sum to be known as the Effie Graffam Fund.

Art. 36. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of Lots numbered 9 and 280 in Sunnyside Cemetery, said sum to be known as the Hutchins-Nicholson Fund.

Art. 37. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Thomas, Huldah and Frank Bradbury lot in Riverside Cemetery, said sum to be known as the Addie Bradbury Weymouth Fund.

Art. 38. To see if the Town will vote to raise and appropriate the sum of fifty dollars (\$50.00) for school lunches for the ensuing year to be expended by a responsible organization carrying out a lunch program.

Art. 39. To see if the Town will vote to re-appropriate the sum of five hundred dollars (\$500.00) from unexpended surplus in Summary of Accounts to the Capital Reserve Fund-Housing.

Art. 40. To see if the Town will vote to adopt Daylight Saving Time for the same period as is customary throughout the State.

Art. 41. To see if the Town will vote to appropriate Excise Tax Collections for the following year for Miscellaneous Town Charges.

Art. 42. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at Webster Hall, at 8.30 on the day of said meeting.

Given under our hands at Kingfield, this nineteenth day of February, A. D. 1949.

CARROLL D. EDGERLY,
CLAIR H. DURRELL,
MURRAY McMULLEN,

Selectmen of the Town of Kingfield.

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SUMMARY OF ACCOUNTS

For details see itemized accounts. For financial standing see Comparative Balance Sheet.

	Appro. 1948	Receipts	Unexpended 1947	Overdraft 1947	Available 1948	Expended 1948	Overdraft 1948	Unex- pended	Recommended by Budget Com. for '49	Raised for 1949
ROADS										
CONSTRUCTION										
2—State Aid	\$ 799 50	\$1,599 00			\$2,398 50	\$2,398 50			\$ 799 50	
MAINTENANCE										
4—State Aid	568 00				568 00	568 00			568 00	
6—Town Road Improvement Fund		512 90			512 90	579 75	\$ 66 85			
7—Town Roads, Summer	2,500 00	659 36			3,159 36	3,414 09	254 73		2,500 00	
9—Town Roads, Winter	3,000 00	868 77			3,868 77	2,192 38		\$1,676 39	3,000 00	
11—Sewers	200 00	20 25			220 25	76 00		144 25	200 00	
WELFARE										
12—Aid Dependent Children	800 00				800 00	744 00		56 00	500 00	
13 A—Old Age Assistance		* 596 58			596 58	596 58			700 00	
14—Town Poor	1,000 00				1,000 00	581 58		418 42	800 00	
15—Other Town's Poor		36 41			36 41	36 41				
SCHOOLS										
17 & 18—Common and High	12,500 00	8,673 27	\$1,228 80		22,402 07	22,236 14		165 93C	12,600 00	
19—Repairs	800 00		612 28		1,412 28	878 17		534 11C	800 00	
20—Superintendence	660 00			\$62 86	597 14	642 00	44 86C		686 86	
21—Schoolhouse Seats	500 00		1,860 02		2,360 02	2,020 51		339 51C	500 00	
OTHER ACCOUNTS										
22—Cemeteries	100 00				100 00	100 00			50 00	
23—Town Charges		3,267 17			3,267 17	2,495 40		771 77		
25—Interest		301 85			301 85	175 55		126 30		
26—Fire Department	800 00	66 00			866 00	728 07		137 93	800 00	
27—Hydrants	1,100 00				1,100 00	1,100 00			1,100 00	
28—Insurance	203 75				203 75	212 06	8 31		1,200 00	
29—Street Lights	950 04				950 04	950 04			1,000 00	
30—Housing, Cap. Reserve Fund	1,000 00R	11 61			1,011 61			1,011 61C		
32—Collection of Taxes	400 00				400 00	404 35	4 35		400 00	
33—Discount and Abatement	500 00				500 00	349 57		150 43	400 00	
38—Maine Publicity Bureau	50 00				50 00	50 00			50 00	
40—School Lunches	50 00				50 00	50 00			50 00	
Accts. Receivable, Uncollectable						158 13	158 13			
Error in Assessment	100 00									
							\$492 37	\$3,481 49	\$28,604 36	
	\$27,581 29									
State Tax	3,345 05									
County Tax	1,198 60									
Overlay	412 09									
	\$32,537 83									

C—Accounts carried, not included in Summary of Accounts.

*—Transferred from Town Poor, \$581.58.

†—Transferred to O. A. A., not included in Summary of Accounts.

R—Re-appropriated from unex. balance, not in Summary of Accounts.

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*Read this Report carefully
and bring it with you
to Town Meeting*

ANNUAL REPORT
OF THE TOWN OF
Kingfield, Maine
For the Year 1949



ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE TOWN OF
Kingfield, Maine
FOR THE FISCAL
Year Ending February 15, 1950

Farmington, Maine
The Knowlton & McLeary Co., Printers
1950

TOWN OFFICERS

Moderator

G. ARTHUR WOODCOCK

Selectmen

CARROLL D. EDGERLY

CLAIR H. DURRELL

CLEMENT HUTCHINS

Town Clerk

WILMA A. WOODARD

Treasurer

HAROLD HUTCHINS

Collector

WILMA A. WOODARD

Road Commissioner

LLOYD P. WILLIAMSON

Constables

JASPER M. BEANE

ELMER C. REID

RAYMOND A. GOULD, JR.

TOM V. WUORI

WILMA A. WOODARD

Superintendent of Schools

WILLIAM H. SOULE

GERALD D. CUSHING

School Board

HARVEY W. BOYNTON

ROXIE D. WINTER

ALMON L. BRACKLEY

Health Officer

DR. C. J. DUNLAP

Surveyors

ORREN TUFTS	CHARLES E. CHAMBERLAIN	
ERNEST E. DUNTON	EARL L. WING	JASPER M. BEANE
ROBERT L. KIMBALL	CHESTER G. ATWOOD	
HOWARD O. LIBBY	HERBERT S. WING	
LAURICE HORN	FRANK DONAHUE	CHARLES E. PAGE
EDGAR VOSE		

Scaler of Weights and Measures

CECIL A. KNAPP

Fire Chief

JASPER M. BEANE

Fire Inspector

JASPER M. BEANE

Sextons

H. LYMAN JOHNSON	OSCAR RAY HUTCHINS
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Budget Committee

RAY D. KNAPP	EARL L. WING	ORREN TUFTS
HAROLD H. BOYNTON	AUSTIN G. THOMPSON	
LESTER L. MITCHELL	RALPH M. SIMMONS	
ARTHUR L. FRENCH	WILLIAM R. WINTER	
FRED L. MORRISON	A. R. BRINDLEY	

NOTICE

All Taxpayers should read the following requirement and comply with it:

Section 35, Chapter 81, Revised Statutes of Maine, 1944:

“ Before making an assessment, the assessors shall give reasonable notice in writing to the inhabitants by posting notifications in some public place in the town, or shall notify them, in such other way as the town directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. If any resident owner after such notice, or any non-resident owner after being reasonably requested thereto by the assessors, does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayer.”

The Selectmen will be in session at the Selectmen's Office, in the Town of Kingfield, on the first day of April, 1950, from 9 o'clock A. M. to 5 o'clock P. M.

Selectmen's Report

VALUATION AND ASSESSMENTS — 1949

	Real Estate	Personal Estate	Total
Resident	\$308,964 00	\$49,289 00	\$358,253 00
Non-Resident	27,710 00	6,130 00	33,840 00
	\$336,674 00	\$55,419 00	\$392,093 00

Appropriations made at Town Meeting	\$28,402 86
State Tax	3,381 37
County Tax	1,272 18
Overlay	1,539 59

Amount Assessed \$34,596 00

ASSESSED (Rate, \$8.60 per \$100)

On Real and Personal Property	\$33,720 00
292 Polls at \$3.00	876 00
(Number of Polls not taxed, 19)	

Original Commitment	\$34,596 00
Supplemental Taxes, 1949	171 40

Total committed to Collector \$34,767 40

REAL ESTATE, CLASSIFIED

Land	\$110,764 00
Buildings	225,910 00
Total	\$336,674 00

PERSONAL PROPERTY, CLASSIFIED

Taxable Livestock and Poultry	No.	Av. Value	Total Value
Horses	54	\$40 37	\$2,180 00
Colts, 3 to 4 years old			
Colts, 2 to 3 years old			
Colts, less than 2 years old	1	30 00	30 00
Steers, Oxen and Bulls	3	46 67	140 00
Milk Cows, including heifers that have freshened	184	43 91	8,080 00
Heifers, over 2 years old, not yet freshened	10	30 00	300 00
Heifers, 18 mos. to 2 years old	42	27 62	1,160 00
Sheep, over 35 in number			
Goats	8	3 00	24 00
Swine, over 10 in number			
Domestic Fowl, over 50 in number	860	75	645 00
Total			\$12,559 00

Exempt Livestock and Poultry			
Cattle, 18 months and younger	107	\$19 16	\$2,050 00
Draft Colts, under 3 years old			
Mules, Horses, under 6 mos. old			
Sheep, to the number of 35	50	3 00	150 00
Swine, to the number of 10	34	20 29	690 00
Domestic Fowl, to the number of 50	765	75	573 75
Total			\$3,463 75

	No.	Total Value
Stock in Trade		\$13,400 00
Lumber		18,000 00
Gasoline Pumps and Attachments	19	1,960 00
Musical Instruments	4	400 00
Radios	214	1,780 00
Furniture		1,750 00
Finished Products in Mills		320 00
Tractors	14	1,400 00
Pole Lines		3,850 00
Total		\$42,860 00

2 — STATE AID ROAD CONSTRUCTION

Raised by Town, 1948	\$1,066 00
Matching State apportionment	2,132 00
Total joint account	\$3,198 00

The above total amount, available for expenditure anywhere on the local State Aid Highway System, was used as partial payment of Town's share of the reconstruction cost of Alder Stream Bridge.

5 — ALDER STREAM BRIDGE

Subsequent to a petition of July 15, 1948 by your Board of Selectmen for State and County aid in construction of a new bridge, the necessary surveys, plans and cost estimates were executed and prepared. The Joint Board for consideration of the petition, consisting of State Highway Commissioners, County Commissioners, and Town Selectmen, met at the site and voted unanimously in the affirmative on the necessary questions. Estimated cost of the structure was \$14,200.00, the Town's share \$3,521.60. Work on the project was nearly completed in November and although final cost will be somewhat higher than that estimated it is believed that the balance of available funds as shown below is more than adequate.

Appropriation	\$1,000 00
Joint State Aid Fund	3,198 00
Total available	\$4,198 00
Transferred to Bridge Loan Fund	3,521 60
Balance carried	\$676 40

4 — TOWN TRUCKS

This account was set up in order to obtain cost figures for comparison. The trucks are carried on road account payrolls at rates per hour established by the State Highway Commission. All operating expenses for gas, oil and repairs are paid from these earnings. No attempt has been made to show either inventory value or depreciation as estimates made on a yearly basis are often misleading.

Appropriated at Special Town Meeting	\$500 00
Expended, purchase of used 4-wheel drive truck	\$500 00
Earnings at per hour rates	\$1,398 13
Operating cost: Gas, Oil, Grease, Parts and labor for Repairs	888 78
Earnings over expenses, transferred to Summer Roads	\$509 35

6 – TOWN ROAD IMPROVEMENT FUND

Apportioned by State, 1949	\$470 10
Expended by Town:	
Payrolls	\$258 80
Materials (dynamite)	24 28
Bulldozer and operator	255 00
Total cost	\$538 08
Overdraft (Summary of Accounts)	\$67 98

7 – SUMMER ROADS

Appropriation	\$2,500 00
Transferred from Town Trucks	509 35
Total	\$3,009 35
Expended:	
Payrolls (labor and trucks)	\$2,304 45
Metal culverts	119 40
Small tools, materials and supplies	65 69
Gravel	90 00
Tarring Streets (paid State Highway Com- mission, additional expense on this item paid through payrolls	837 96
Miscellaneous	24 00
Total	\$3,441 50
Overdraft	\$432 15

9 – WINTER ROADS

Appropriation	\$3,000 00
State Treasurer	784 92
A. R. Brindley	15 00
Credits for plow, wing and sander	104 93
Total	\$3,904 85

Expended:

Reimbursement Payrolls	\$1,249 18
Putting up and taking down snow fence	260 60
Other Payrolls	403 98
Plow Repairs, new hydraulic equipment, and miscellaneous materials	212 86
Hauling snow from business district	200 25
Expense on roads not plowed	6 89
Salt	275 58
Roofing for shed	40 99
Contract Plowing (½ winter season)	105 00
Total	\$2,755 33
Unexpended balance	\$1,149 52

11 – SEWERS

Appropriation	\$200 00
Use of Sewer Rods:	
Charles Hodgman	2 00
Harold Hutchins	4 00
Flora N. Dexter	2 00
Total	\$208 00

Expended:

Payrolls	\$82 00
Unexpended Balance	\$126 00

12 – AID TO DEPENDENT CHILDREN

Appropriation	\$500 00
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Expended:

Paid Treas. of State, acct. Recipient No. 1	\$212 70
Paid Treas. of State, acct. Recipient No. 2	19 00

\$231 70

Unexpended Balance	\$268 30
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13 – VETERANS' AID

Paid H. G. Winter & Sons, Inc., acct. Recipient No. 1	\$44 45
Transferred from Town Poor Account	44 45

13 (a) – OLD AGE ASSISTANCE

Paid Verne Batchelder, acct. Recipient No. 1	\$187 94
Paid Elizabeth W. Cole, acct. Recipient No. 2	254 60
Paid Fred S. Calden, acct. Recipient No. 3	53 00
Paid Elizabeth W. Cole, acct. Recipient No. 3	575 67
Paid Dr. Cecil F. Thompson, acct. Recipient No. 3	56 38
Paid C. F. Chandler & Son (ambulance), acct. Recipient No. 3	10 00

\$1,137 59

Appropriation	\$700 00
Rec'd from Edith Kimball, acct. Recipient No. 3	170 00
Transferred from Town Poor Account	267 59

\$1,137 59

14 – TOWN POOR

Appropriation	\$800 00
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Expended:

Town of Wilton, acct. Alvah Brown	\$ 19 94
Harold Hutchins, acct. Everett Lane	36 68
Transferred to Veterans' Aid	44 45
Transferred to Old Age Assistance	267 59
	\$368 66
Unexpended Balance	
	\$431 34

22 – CEMETERIES

Appropriation	\$50 00
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Expended:

H. Hutchins, Tr., Payroll	\$19 20
A. G. Winter, Supplies and Repairs	12 61
R. M. Simmons, Tr., Kingfield Cemetery Association	18 19
	\$50 00

23 – TOWN CHARGES**RECEIPTS**

Harold Hutchins, automobile Excise Tax, 1949	\$1,829 30
Harold Hutchins, automobile Excise Tax, 1950	1,342 70
Herbert Hall, fireworks license	1 00
Fred Morrison, fireworks license	1 00
Charles Curtis, lien fee	2 83
Treasurer of State, Bank Stock Tax	106 62
Treasurer of State, Dog License refund	16 30
Treasurer of State, Railroad and Telephone Tax	9 11
Wilma A. Woodard, Collector, overlay	1,539 59
Wilma A. Woodard, Supplemental taxes	171 40
Total	\$5,019 85

EXPENDITURES

Knowlton & McLeary Co., printing town reports	\$174 70
Loring, Short & Harmon, supplies	33 70
Denison Press, supplies	9 75

Marks Printing House, supplies	\$ 35 50
Berry Paper Co., supplies	5 13
First National Bank, supplies	7 48
First National Bank, maintenance fees	6 00
Elgie M. Nichols, postage	7 50
Herbert S. Wing, Bond for Treas. and Collector	48 00
Maine Municipal Association, dues	35 00
Carroll D. Edgerly, services as 1st Selectman	500 00
Carroll D. Edgerly, 1st Selectman, expenses	40 67
Clair H. Durrell, services as 2nd Selectman	80 00
Clement Hutchins, services as 3rd Selectman	61 00
Wilma A. Woodard, services as Town Clerk	100 00
Wilma A. Woodard, recording vital statistics	17 75
Wilma A. Woodard, postage and material	5 00
Wilma A. Woodard, lien fees and costs	5 64
Harold Hutchins, Services as Treasurer	175 00
Harold Hutchins, services as Excise Tax Collector ..	60 30
C. J. Dunlap, M. D., services as Health Officer	50 00
C. J. Dunlap, M. D., recording deaths and births ..	4 50
Harvey Boynton, services on School Board	10 00
Roxie D. Winter, services on School Board	5 00
Almon L. Brackley, services on School Board	5 00
Minnie H. Lovejoy, services as bookkeeper	200 00
Care of Tramps	16 08
J. F. Sanford, use of dump	100 00
H. G. Winter & Sons, Inc., bulldozer on dump	25 00
R. M. Simmons, bulldozer on dump	20 00
Everett Lane, work on dump	4 90
Milford Simmons, work on dump	3 38
Eustis Telephone Co.	27 74
Treasurer of State, audit	63 40
E. R. Squibb & Sons, Smallpox and Diphtheria antitoxin	8 81
George M. Davis, damage town truck accident	126 37
Frank E. Knowlton, 1948 real estate transfers	5 60
Evan C. Martin, balance on adding machine	125 00
Hall's Candy Shoppe, flags	16 43

Hall's Candy Shoppe, signs for dump	\$ 6 00	
Elmer Reid, watchman, July 2, 3, and 4	10 50	
Earl L. Wing, rent of Town Office for year	60 00	
Total		<u>\$2,301 83</u>
Unexpended Balance		<u>\$2,718 02</u>

25 – INTEREST

Received:

Interest on 1948 Tax	\$ 7 08	
Interest on 1949 Tax	32 05	
Kingfield Savings Bank, interest on Cemetery Trust Funds	164 91	
Kingfield Savings Bank, April and Special Dividends	59 65	
Kingfield Savings Bank, October dividend	42 23	
Interest on Lien	39	
Total		<u>\$306 31</u>

Expended:

Harold Hutchins, Interest on Ministerial and School Fund	\$ 48 60	
Ralph M. Simmons, Tr. Cem. Ass'n, Int. on Cemetery Trust Funds	164 91	
Total		<u>\$213 51</u>
Unexpended Balance		<u>\$92 80</u>

26 – FIRE DEPARTMENT

Appropriation	<u>\$800 00</u>
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Expended:

Franklin Farmers' Co-op. Tel. Co.	\$ 27 78
Eustis Telephone Company	63 00
Harold Hutchins, Tr., payrolls	319 25
H. G. Winter & Sons, Inc., tool box	18 30
H. G. Winter & Son, Inc., repair hose cart	1 16

H. G. Winter & Sons, nails	\$ 1 30
H. L. Hall, repair hose cart	3 00
National Fire Prevention Ass'n, supplies	8 88
Justin A. McCarthy Co., supplies	227 05
Eastern Fire Equipment, Inc., supplies	156 41
Knapp Bros., gas and oil for pumper	2 66
Blanchard Associates, Inc., gas tank, pumper	15 86

Total	\$844 65
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Overdrawn	\$44 65
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27 – HYDRANTS

Appropriation	\$1,100 00
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Expended:

Kingfield Water Company	\$1,100 00
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28 – INSURANCE

Appropriation	\$1,200 00
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Emil E. Winter Agency (cancelled policy refund)	8 31
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\$1,208 31

Expended:

H. S. Wing	\$1,269 79
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C. L. Knapp	40 80
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Emil E. Winter Agency	214 20
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\$1,524 79

Overdrawn	\$316 48
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29 – STREET LIGHTS

Appropriation	\$1,000 00
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Expended:

Maine Consolidated Power Company	958 50
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Unexpended Balance	\$41 50
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30 – CAPITAL RESERVE FUND (For Housing)

Balance February 16, 1949		\$1,011 61
Reappropriated from Surplus	\$500 00	
Interest earnings	13 14	
		513 14
Total		\$1,524 75

Expended:

H. G. Winter & Sons, Inc., bldg. and lot	\$400 00
Labor, trucking	175 50

Total	575 50
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Balance of Fund February 15, 1950	\$949 25
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32 – COLLECTION OF TAXES

Appropriation	\$400 00
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Expended:

Wilma A. Woodard, Collector, commission on amount collected, 1948 Tax	\$ 3 24
Wilma A. Woodard, Collector, commission on amount collected, 1949 Tax	428 30

Total	\$431 54
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Overdrawn	\$31 54
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33 – DISCOUNT AND ABATEMENT

Appropriation	\$400 00
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Expended:

Wilma A. Woodard, Collector, 1949 Tax discount	\$270 62
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Wilma A. Woodard, Collector, 1949 Tax Abatement	\$126 79
Wilma A. Woodard, Collector, 1948 Tax Abatement	3 00
Inez G. Wing, Collector, 1947 Tax, abatement	3 39
Angie B. Dudley, Est., Collector, 1942 Tax Abatement	4 65
Total	\$408 45
Overdrawn	\$8 45

35 A – COUNTY AND STATE TAXES

County Assessment	\$1,272 18
State Assessment	3,381 37
Total	\$4,653 55
Paid County Treasurer	\$1,272 18
Paid State Treasurer	3,381 37
Total	\$4,653 55

37 – ACCOUNTS RECEIVABLE

State Treasurer, Bear Bounty	\$405 00
State Treasurer, State Poor	85 75
Total	\$490 75

38 – MAINE PUBLICITY BUREAU

Appropriation	\$50 00
Paid Maine Publicity Bureau	\$50 00

39 – BEAR BOUNTY

Expended:	
For Bear Bounties	\$405 00
Due from State, transferred to Accts. Receivable	\$405 00

40 – SCHOOL LUNCH

Appropriation	\$50 00
Paid Kingfield Farm Bureau	\$50 00

42 – A and B – WITHHOLDING TAX

Deducted from Payrolls	\$1,570 10
Paid Collector of Internal Revenue	\$1,570 10

**44 – MAINE TEACHERS' RETIREMENT
ASSOCIATION**

Deducted from Payrolls	\$866 85
Paid Treasurer of State	866 85

53 – LIENS

W. Cony Curtis, 1948	\$9 84
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COMPARATIVE BALANCE SHEET**ASSETS**

	Feb. 19, '49	Feb. 16, '50
Cash	\$11,217 27	\$15,405 45
1949 Tax		140 13
1948 Tax	278 07	3 00
1947 Tax	38 49	35 10
1942 Tax	4 65	
Liens		9 84
School Superintendent Overdraft	44 86	4 91
Accounts Receivable		490 75
Cemetery Trust Fund	6,300 00	7,150 00
(N. B. See itemized list under Cemetery Report)		
Capital Reserve Investment	1,011 61	949 25
Webster Hall Fund	1,357 89	1,357 89
	\$20,252 84	\$25,546 32

LIABILITIES

	Feb. 19, '49	Feb. 16, '50
School Fund Note	\$1,215 00	\$1,215 00
Cemetery Trust Fund Reserve	6,300 00	7,150 00
Webster Hall Fund Reserve	1,357 89	1,357 89
Common Schools, Unexpended balance	165 93	1,438 00
School Repairs, Unexpended balance	534 11	665 00
Schoolhouse Seats, Unexpended balance	339 51	839 51
Capital Reserve Fund (for Housing)	1,011 61	949 25
Alder Stream Bridge		676 40
	\$10,924 05	\$14,291 30
Surplus	9,328 79	11,255 02
	\$20,252 84	\$25,546 32

SUMMARY OF ACCOUNTS

	Overdraft	Unexpended
Town Road Improvement Fund	\$ 67 98	
Summer Roads	432 15	
Winter Roads		\$1,149 52
Sewers		126 00
Aid to Dependent Children		268 30
Town Poor		431 34
Town Charges		2,718 02
Interest		92 80
Fire Department	44 65	
Insurance	316 48	
Collection of Taxes	31 54	
Discount and Abatement	8 45	
Street Lights		41 50
	\$ 901 25	\$4,827 48
Net Unexpended	3,926 23	
	\$4,827 48	\$4,827 48

PROOF OF SURPLUS

Net Surplus as of February 19, 1949		\$9,328 79
Reappropriated March 7, 1949:		
Capital Reserve Fund	\$ 500 00	
Alder Stream Bridge	1,000 00	
Reappropriated December 16, 1949, Town Truck	500 00	
		\$2,000 00
		\$7,328 79
Net Unexpended Balance, February 16, 1950		3,926 23
Surplus, February 16, 1950		\$11,255 02

Tax Collector's Report

ANGIE B. DUDLEY, EST., for 1942

ABATEMENT

Alvah Brown, Uncollectable	\$4 65
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INEZ G. WING, for 1947

ABATEMENT

Alvah Brown, Uncollectable	\$3 39
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DELINQUENT

Paul W. Woodcock	\$23 40
Kenneth Sawyer	11 70

\$35 10

WILMA A. WOODARD, for 1948

Uncollected on 1948 Taxes Feb. 15, 1949	\$278 07
Interest	7 08

\$285 15

Paid Treasurer	\$259 47
Collected by Liens	19 68
Abated Poll tax	3 00
Unpaid Poll tax	3 00

\$285 15

ABATED — Jasper Griffeth, Poll tax paid in Skowhegan	\$3 00
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DELINQUENT — W. Cony Curtis, Poll tax	\$3 00
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WILMA A. WOODARD, for 1949

Original commitment	\$34,596 00
Supplementals	171 40
Interest	34 28

\$34,801 68

Paid Treasurer	\$34,264 14
Discount	270 62
Abatements	126 79
Uncollected	140 13

\$34,801 68

1949 ABATEMENTS

Robert Badger, paid in Stratton	\$ 3 00
Francis Brainard, assessed through error	86
Edwin C. Hill, paid in Parker Head	3 00
Kingfield Savings Bank, assessed through error	101 48
Ivar Monto, uncollectable	3 00
Raymond Murray Jr., paid in Bath	3 00
Randolph Perkins, deceased	3 00
Tewksbury & Lyons, assessed through error	6 45
Harry Witherell, paid in Strong	3 00

\$126 79

1949 DELINQUENTS

W. Cony Curtis	\$40 84
Peter Cushman	3 00
Hermione DeShon	60 20
Henry McKenney	3 43
Hazen Nile	7 30
Earl Pelchat	16 76
Fred Thompson	8 60

\$140 13

Treasurer's Report

Cash on hand February 19, 1949	\$11,217 27
Wilma A. Woodard, Collector, 1948 Tax	252 39
Wilma A. Woodard, Collector, 1948 Tax Interest	7 08
Wilma A. Woodard, Collector, 1949 Tax	34,229 86
Wilma A. Woodard, Collector, 1949 Tax Interest	32 05
Wilma A. Woodard, Collector, Abatement, 1949	126 79
Wilma A. Woodard, Collector, Abatement, 1948	3 00
Wilma A. Woodard, Collector, Discount, 1949	270 62
Angie B. Dudley, Est., Collector, Abatement, 1942	4 65
Inez G. Wing, Collector, Abatement, 1947	3 39
Chas. Curtis, 1948 Tax Lien, Interest, Tax Lien Fee	13 06
Harold Hutchins, Auto Excise Tax, 1949	1,829 30
Harold Hutchins, Auto Excise Tax, 1950	1,342 70
Federal Withholding Tax	1,570 10
Treasurer of State:	
Bank Stock Tax	106 62
Snow Removal	784 92
Railroad and Telephone Tax	9 11
Dog License Refund	16 30
Town Road Improvement	470 10
School Department:	
Treas. of U. S., tuition, Ray Hinkley, G. I.	118 00
State Treasurer, tuition	1,862 80
Equalization Fund	2,172 00
School Enrollment Fund	7,128 97
Kingfield Savings Bank, Interest on Deposit	101 88
Kingfield Savings Bank, Interest on Cemetery Trust Funds	164 91
Kingfield Savings Bank, Interest on Webster Hall Fund	30 70
Interest on Ministerial School Fund	48 60
Teachers' Retirement Fund	866 85
Town Truck, No. 1 (Dodge)	1,225 23
Town Truck, No. 2 (Chevrolet)	172 90
Town Plow, Wing and Sander	104 93
Capital Reserve Fund Housing	575 50

Robert Clunie, Rent of Webster Hall	\$ 10 00
Edith Kimball, Old Age Assistance, acct. Recipient No. 3	170 00
Emil E. Winter Agency, refund on insurance policy	8 31
Herbert Hall, Fireworks license	1 00
Fred Morrison, Fireworks license	1 00
Charles Hodgman, use of sewer rods	2 00
Harold Hutchins, use of sewer rods	4 00
Flora N. Dexter, use of sewer rods	2 00
Charles E. Chamberlain, Cemetery Trust Funds	500 00
Marion Henderson, Cemetery Trust Fund	200 00
Ethel S. Phillips, Cemetery Trust Fund	150 00
A. R. Brindley, Winter Roads, plowing	15 00
Total	\$67,925 89
 Paid Town Orders	 \$52,520 44
Cash on hand, February 15, 1950	15,405 45
Total	\$67,925 89

Cemetery Trust Funds

Deposited in Kingfield Savings Bank

Interest Paid to the

KINGFIELD CEMETERY ASSOCIATION

Funds	Amount
Chas. Barker Lot (Althea B. Page, et als.)	\$150 00
John P. Butts	100 00
Chas. E. Chamberlain — Harry A. Tufts	200 00
W. H. Dana	150 00
Elmer E. Davis	100 00
Elizabeth B. Dean	200 00
Effie Graffam	100 00

Ardean R. Henderson	\$200 00
F. Evie Sprague Huse	100 00
Fred and Stella W. Hutchins	200 00
Hutchins—Nicholson	200 00
Jennie T. Jordan	100 00
H. P. Lander	100 00
Katherine Lander	100 00
Rachel Lander	60 00
Wallace N. Libby	100 00
Ruth Pullen Luce	100 00
Jonathan B. Mayo—Chas. O. Wilkins	300 00
Lillian Dolbier McIntosh	150 00
Patrick McLoon	100 00
Harriet Norton	100 00
Lavella A. Norton	100 00
Fred A. Page	100 00
W. D. and Charles Page	200 00
George Peterson	50 00
Cora A. Phillips	200 00
F. Raymond and Ethel S. Phillips	150 00
John F. and Ellen Phillips	100 00
C. F. Pillsbury	100 00
Mary G. Porter	150 00
Harold H. and Ella W. Ransom	150 00
Happie V. Simmons	200 00
Jerome W. Simmons	300 00
Edith Sprague and Grace Gilmore	200 00
Edith Lander Sprague	100 00
Elmer E. Tufts	150 00
Chalmer R. Vose	200 00
Henrietta Vose	200 00
J. E. Voter	150 00
Addie Bradbury Weymouth	100 00
Elizabeth M. Weymouth	100 00
Dorothy E. Whitchurch	200 00
Ruel A. Williams	140 00
Herbert S. Wing	500 00
Horace G. Winter	300 00
Addie M. Young	100 00

\$7,150 00

Kingfield School Department

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of Kingfield:

In submitting the annual report of the Kingfield public schools, I wish to express my appreciation to the members of the School Committee, teachers, and citizens for their cooperation in maintaining the school program. That the system has functioned smoothly with no problems arising is due in large measure to efficient and understanding teachers and a friendly and cooperative attitude on the part of the pupils.

At the beginning of the school year Donnell Graham succeeded Robert Clunie as Principal of the High School. Donald Spring was secured as Assistant, teaching Math and Science. Mrs. Chadbourne continues as instructor in English and Languages. In the Elementary field John MacLeod replaced Guy Fish as Principal of the Grammar School and teacher of Grades 7-8, with other positions as follows: J. P. and Gr. 1, Oscarene French; Grades 2-3, Christine Davis; Helping Primary teacher, Ruth Wing; Grade 4, Louisa Abbott; Grades 5-6, Katherine Kankainen. At the end of the fall term Mrs. Kankainen's resignation was accepted with regret and Mrs. Bertha Durrell was secured to fill the vacancy. Arthur J. Dann continues his excellent work as Director of Music, bringing to Kingfield pupils training in voice and instrumental music seldom available in a small community. Many individuals and organizations have contributed over \$50 which Mr. Dann has used to purchase record albums, Rhythm Band instruments, orchestra music, etc. Such appreciation on the part of the citizens speaks highly of the value they place upon this program. The town is extremely fortunate in having a teaching staff of such high calibre. Cy Abbott continues to contribute much beyond the line of duty as school janitor.

The School Lunch, made available to pupils at no cost by the Farm Bureau, with contributions from other sources, continues as a most worthwhile project for the welfare of the pupils.

Two factors in our educational program deserve serious consideration by the citizens. The first involves a lack of adequate classroom space in the Little Building. This building has two average sized rooms for four grades, with two small rooms available for teaching reading groups. These are too small to lend themselves to class use. More effective work could be done in the four lower grades if two additional rooms could be provided, so that there could be one teacher to each grade. Our second problem centers around the broadening of the High School Curriculum. Any modern high school which can offer only work of an academic nature, such as our College and General Courses, is maintaining too narrow a curriculum, and meets the interest, needs, and abilities of but a few. The trend today is into the field of occupational courses, such as Commercial, Industrial Arts, and Home Economics. There is no way as the situation now exists of incorporating these needed additions. It may not be too visionary to consider, in the not too distant future, the possibility of a new Elementary school for all grades through the sixth, leaving the Stanley Building to accomodate a six-year high school, with the incorporation of at least one occupational course.

Because of an increased amount from the State in December when the town received over two thousand dollars in addition to the regular subsidy, our fiscal year closed with no overdrafts and all bills paid. To maintain the present school program will require approximately the same amount of money appropriated as last year. We anticipate renovations required by the State Insurance Department will cost over \$1,200, which will be included in the Repairs account as will also any amount necessary to continue installation of new lighting.

The special appropriation for new seating should be continued in order to purchase new desks for the High School rooms.

Respectfully submitted,

GERALD D. CUSHING,

Superintendent of Schools.

Kingfield School Department

FINANCIAL STATEMENT

YEAR ENDING FEBRUARY 3, 1950

RESOURCES

Unexpended Balance (1948-1949)	\$ 165 93
Appropriation	12,600 00
Interest (M & S Fund)	48 60
Interest, Webster Hall Fund	30 70
Rent, Webster Hall	10 00

Tuition:

Federal Gov't.	\$ 118 00
State (High School)	554 80
State (Elementary)	1,308 00

\$1,980 80

State School Fund:

Teaching Positions	\$6,562 48
School Enrollment	566 49

\$7,128 97

State Equalization Fund

2,172 00

\$24,137 00

EXPENDITURES

Teachers, H. S.	\$ 6,975 40
Teachers, Elem.	10,777 67
Fuel	714 63
Janitor and Janitor's Supplies	1,649 04
Conveyance	931 68
Textbooks	605 90
Supplies	1,044 43

\$22,698 75

Unexpended Balance

\$1,438 25

REPAIRS

Unexpended Balance (1948-1949)	\$534 11	
Appropriation	800 00	
		\$1,334 11
Expended		669 11
Unexpended Balance		\$665 00

EQUIPMENT — SEATS

Unexpended Balance (1948-1949)	\$339 51	
Appropriation	500 00	
Unexpended Balance		\$839 51

SUPERINTENDENT

Appropriation		\$686 86
Expended (1949-1950)	\$646 91	
Overdraft (1948-1949)	44 86	
		\$691 77
Overdraft		\$4 91

DETAILED ACCOUNT OF EXPENDITURES

TEACHERS, HIGH SCHOOL

Donnell D. Graham	\$2,731 13	
Donald C. Spring	1,265 00	
Evelyn Chadbourne	1,725 15	
Robert C. Clunie	1,254 12	
		\$6,975 40

TEACHERS, ELEMENTARY

John C. MacLeod	\$1,375 00	
Guy R. Fish	951 34	
Bertha Durrell	930 30	
Ada Huse	648 66	
Katherine Kankainen	666 65	

Louisa Abbott	\$1,473 66
Christine Davis	1,571 96
C. Oscarene French	1,135 15
Ruth G. Wing	825 00
Arthur J. Dann	486 00
Margaret Graham	360 92
Vera Wing (Sec'y. to Supt.)	290 03
Gwendolyn Norton	45 00
Louisa Abbott (Reimbursement)	9 00
Ada Huse (Reimbursement)	9 00
	\$10,777 67

FUEL

W. Fred Koch	\$441 21
Emil E. Winter, Jr.	225 00
Russell W. Riggs	26 62
H. L. Hall	12 00
Hedley Reid	5 25
Wendell Dunham	4 55
	\$714 63

JANITOR AND JANITOR'S SUPPLIES

Clinton J. Abbott	\$1,575 00
Christine Donahue	21 30
J. L. Hammett Co.	17 73
Bernice Brackett	13 20
Harold Hutchins	11 55
West Disinfecting Co.	6 31
H. G. Winter & Sons, Inc.	3 95
	\$1,649 04

CONVEYANCE

A. R. Brindley	\$893 50
Knapp Bros. Garage	10 00
Guy Fish	2 00
C. L. Knapp Ins. Agency	26 18
	\$931 68

TEXTBOOKS

American Book Company	\$153 39
Scott, Foresman & Co.	90 51
Laidlaw Brothers	24 60
D. C. Heath & Company	15 38
Ginn & Company	103 61
World Book Company	1 31
Row, Peterson & Co.	21 99
Follett Publishing Co.	16 32
J. L. Hammett Co.	1 25
Lyons and Carnahan	15 89
Allyn and Bacon	6 73
Iroquois Publishing Co.	4 14
C. C. Birchard & Co.	12 62
Silver Burdett Co.	11 56
Nelson Music Company	7 00
Lorenz Publishing Co.	3 81
Music Publishers Holding Corp.	2 65
Clarkson Publishing Co.	37 04
Kingfield High School	21 65
Encyclopaedia Britannica, Inc.	8 85
The Macmillan Company	20 82
Science Service	3 50
Cascade Paper Company	7 18
Prentice-Hall Company	3 20
Portland Press Herald	4 90
Scientific American	5 00
Gerald E. Holt	1 00

 \$605 90

SUPPLIES

J. L. Hammett Company	\$90 19
Mainco Trading Company	80 60
Gledhill Bros., Inc.	8 01
Loring, Short & Harmon	59 24
Huston-Tuttle Book Co.	17 12
Webster Publishing Co.	1 35
Beaudette & Co., Inc.	82 02
Berry Paper Co.	5 12

Cascade Paper Co.	\$ 6 60
M. F. Bragdon Paint Co.	26 72
Student Council, Kingfield High School	23 83
Treasurer, State of Maine	2 00
Howard and Brown	11 35
Richard Hoover	7 00
World Book Company	18 79
Ruth G. Wing	25 00
E. C. McGraw	9 20
Phillips Print Shop	38 00
Town of Phillips	27 29
Carl Fischer, Inc.	11 87
Audio-Visual Service, U. of M.	16 48
Charles E. Merrill Co.	6 32
Kingfield Pharmacy	6 08
Scott, Foresman & Co.	72
Eustis Telephone Company	48 25
Kingfield Water Company	103 00
Franklin Farmers Tel. Co.	37 25
Maine Consolidated Power Co.	223 43
Newell Toothaker	40 00
Roscoe B. Jackson Memorial Lab.	4 00
Wilfred McLeary Co.	6 00
Donald C. Spring	1 60

\$1,044 43

REPAIRS

Cecil French	\$280 60
A. G. Winter	92 07
Nelson G. Lane	77 79
H. G. Winter & Sons, Inc.	18 41
Robert C. Clunie	30 00
J. L. Hammett Company	28 96
Paris Manufacturing Co.	29 55
Wesley Winter	24 50
Charles F. Thompson, Jr.	21 45
Starbird Lumber Company	14 00
W. E. Winter	7 70
Donald Spring	5 74

Wilfred McLeary Company	\$2 13
B. & E. Motor Express	1 17
L. P. Williamson	6 80
Ivan Davenport	6 00
Town of Kingfield	6 00
H. P. White & Co.	1 45
M. F. Bragdon Paint Co.	2 83
Lloyd Davidson	5 00
Odlin Thompson	3 85
Allan H. Murray	1 86
B. A. Wambsganss	1 25

\$669 11

Report of the Fire Chief

To the Citizens of the Town of Kingfield:

Ladies and Gentlemen:

This is the eighth annual report submitted to you by the present Fire Chief.

FINANCES

This year we had available in our Fire Department the sum of \$800.00. Our expenditures possibly may over-run this amount due to the fact that we added quite a little more to our equipment. The biggest item was 2½ hose, and also a new all-out fire extinguisher purpose for oil fires, and also two large electric lamps, dry cells, for the purpose of fighting fire in a rural area. It is a real problem to lay hose in the dark so these were purchased for that use. Also our expense has been quite high the last six months on chimney fires and keeping hydrants and Fire House clear of snow. I also suggest that the town keep the fire appropriation at the same level.

ACTIVITIES

The Fire Company has an enrollment of twenty men. We have had several calls to chimney fires and also one outside call. Some of the chimney fires the whole Company was called out which made the expense high, but it is better to call the whole Company than lose a building which makes the expenses to town much greater. We have been called to four regular fires, but were fortunate enough to put out with very little damage. The only building we lost was the Herman Lisherness place, and that was due to lack of water. We were fortunate this year that we have had no forest fires in our area. Let's keep to the old slogan "Keep Maine Green."

CONCLUSION

Our equipment is in good shape. We have a home for our equipment and hope this coming year to get it underway so that we can move in this coming fall.

In closing this report, I wish to state that I have been Fire Chief for eight years and that I appreciate the courtesy shown me by the men, and also the community. I want to express in the way of a personal note, the appreciation of the members and the Fire Chief for the interest that the Selectmen, specially Mr. Carroll Edgerly, and the Citizens of the Town of Kingfield have shown in providing the means for the organization of a Fire Department. I also wish to state that I will not be up for election this coming year. My work calls me from Kingfield, so I suggest that the town put in the Deputy Fire Warden as Chief this coming year. I sincerely wish that the coming years will see Kingfield have a real up-to-date Fire Company. It has always been my desire.

Respectfully submitted,

JASPER M. BEANE, *Fire Chief.*

Vital Statistics

To the Selectmen of the Town of Kingfield:

The following number of births, marriages and deaths have been recorded at this office for the year ending February 1, 1950.

WILMA A. WOODARD,

Clerk.

SUMMARY

Number of births	23
Number of marriages	25
Number of deaths	23

DEATHS

1942

Nov. 9 — John Ilmari Wuori, age 24, World War II Battle casualty.

1949

Feb. 27 — Arthur Crosby Woodard, age 78, cerebral hemorrhage.

Mar. 7 — Happie Vose Simmons, age 74, cerebral hemorrhage.

Mar. 19 — Carrie Porter Knapp, age 87, cerebral hemorrhage.

Mar. 19 — Gaston Pierre Collesolle, age 68, probable malignancy of biliary tract.

Apr. 9 — Bruce Glendon Dexter, age 10 months, bronchial pneumonia.

May 4 — Frank E. Boynton, age 93, senility.

May 19 — Fred Orlando Merchant, age 77, arteriosclerotic heart disease.

May 26 — Jerome W. Simmons, age 89, cerebral hemorrhage.

May 31 — Elizabeth Porter Carville, age 79, cerebral hemorrhage.

June 14 — Warren B. Dunton, age 68, arteriosclerotic heart disease.

Aug. 11 — Forest Raymond Phillips, age 66, cancer of transverse colon.

Sept. 3 — Flora Evie Huse, age 79, coronary occlusion.

Sept. 16 — Robert Lawrence Kimball, age 72, carcinoma of colon.

1949

Sept. 21 — Fred A. Crossman, age 82, prostatic hypertrophy.

Oct. 1 — James Allen Turner, age 59, coronary thrombosis.

Oct. 1 — Grace F. Stevens, age 77, cerebral hemorrhage.

Oct. 2 — William Warren Walker, age 60, acute nephritis.

Oct. 16 — Randolph Lewis Perkins, age 30, probable coronary thrombosis.

Nov. 29 — Charles Edward Smith, age 92, cerebral hemorrhage.

Dec. 3 — Mary Elizabeth Parlin, age 2 days, prematurity.

Dec. 7 — Ida Wyeth Smith Wilson, age 81, cerebral hemorrhage.

Dec. 9 — Ida May Record, age 93, senility.

Fred M. Berry
State Auditor
Chester A. Douglas
Deputy Auditor



Maurice G. Pressey
Departmental Auditor
John T. Singer
Municipal Auditor

STATE OF MAINE
State Department of Audit
Augusta

February 23, 1950

Board of Selectmen
Kingfield,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Kingfield have been audited by the State Department of Audit for the period February 18, 1949 to February 15, 1950 inclusive.

The examination was made by Auditor S. S. Davis in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exception as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor.

FMB:EMB

COMMENTS

TOWN OF KINGFIELD

February 18, 1949 to February 15, 1950

SCOPE OF AUDIT

The assessment and commitment records were examined and it was ascertained that the 1949 tax levy was in agreement with the records of the Assessors.

Collections on account of taxes and other credits, the total of which amounted to \$34,627.27, were verified by receipts issued by the Treasurer. No independent verification was made of the unpaid accounts amounting to \$140.13.

The bank balance, as reconciled, amounted to \$15,405.45 and was in agreement with the cashbook balance at the close of the year. Receipts were checked in detail to the Treasurer's cashbook also to the appropriate accounts in the Selectmen's ledger. Properly authorized warrants supporting expenditures were on file.

All trust fund investments were reviewed and the income and expenditures accounted for.

ASSETS

The cash balance of \$15,405.45 was accounted for as follows:

Balance per Bank Statement — 2|15|50

First National Bank, Farmington, Maine	\$3,054 69
Deduct — Checks Issued but Unpaid	2,193 16

Balance Checking Account	861 53
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Add:

Deposit in Kingfield Savings Bank
Book No. 20

	14,543 92
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Cash Balance — 2|15|50

	<u>\$15,405 45</u>
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Accounts receivable amounted to \$490.75 and represent the following billings:

State of Maine — Poor Accounts	\$ 85 75
State of Maine — Bear Bounty	\$405 00

The taxes receivable at February 15, 1950, totaled \$178.23. Of this amount, \$140.13, represents unpaid accounts of the 1949 commitment and \$38.10 represents unpaid accounts of the 1947 and 1948 commitments.

The tax lien account of \$9.84 represents one unpaid real estate tax of the 1948 commitment. The lien was available for examination.

At the last annual meeting, a vote approving the transfer of \$500.00 from unappropriated surplus to the capital reserve fund, was recorded. In addition to the \$500.00 transfer, interest of \$13.14 was added to the fund making available \$1,524.75 for the purpose of housing the fire equipment and provide quarters for Town Officers. During the year \$575.50 was disbursed from the fund for the purchase of land and the existing buildings thereon. The fund balance at February 15, 1950 was \$949.25 and was verified by examination of the savings bank passbook.

LIABILITIES

The ministerial and school fund, the principal of which amounts to \$1,215.00, has been used by the Town in former years. However, interest of \$48.60, which represents 4% of the principal, is appropriated annually for the benefit of the schools.

RESERVES AND SURPLUS

Balances of appropriation accounts carried forward to the ensuing year amounted to \$3,614.25. As compared with the previous year this amount is greater by \$2,619.56. The individual accounts and the respective balances are shown on Exhibit D.

As a result of the current year's operations the unappropriated surplus of the Town shows a net increase of \$1,926.23, over the corresponding period one year ago. A complete analysis of the change in this account is shown on Exhibit C of this report.

TRUST FUNDS

All funds held in trust by the Town, with the exception of the ministerial and school fund, are deposited in the Kingfield Savings Bank. The bank passbooks representing the various funds were available for inspection and were found to be as listed on Schedule A-8.

GENERAL

The excise tax collections for the year under review amounted to \$3,172.00. This amount was verified by examination of the copies of the receipts retained by the Collector. The collections are summarized as follows:

1949 Excise Tax Numbers 122 to 450	\$1,829 30
1950 Excise Tax Numbers 1 to 150	1,342 70
Total deposits with the Treasurer	<u>\$3,172 00</u>

A corporate surety bond for the Treasurer and Collector was on file.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The Attorney General has rendered an opinion on this point and it is included for the benefit of the municipal officers.

"The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditures in excess of the appropriation."

The provision of Chapter 84, Section 81 of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

EXHIBIT A

**TOWN OF KINGFIELD
COMPARATIVE BALANCE SHEET
GENERAL FUND**

A S S E T S

	February 15, 1950	February 17, 1949
Cash in Bank	\$15,405 45	\$11,217 27
Accounts Receivable (Schedule A-1)	490 75	
Taxes Receivable (Schedule A-2)	178 23	321 21
Tax Liens (Schedule A-3)	9 84	
Capital Reserve Fund Investments (Schedule A-4)	949 25	1,011 61
TOTAL — GENERAL FUND	<u><u>\$17,033 52</u></u>	<u><u>\$12,550 09</u></u>

TRUST FUNDS

ASSETS

Time Deposits (Schedule A-6)	\$8,507 89	\$7,677 01
Due from General Fund (Schedule A-6)	1,215 00	1,215 00
TOTAL — TRUST FUNDS	<u><u>\$9,722 89</u></u>	<u><u>\$8,892 01</u></u>

GENERAL FUND

LIABILITIES

	February 15, 1950	February 17, 1949
Due Trust Funds (Schedule A-6)	\$1,215 00	\$1,215 00

RESERVES

Authorized Expenditures (Exhibit D)	3,614 25	994 69
Capital Reserve Fund (Schedule A-5)	949 25	1,011 61
TOTAL RESERVES	<u><u>4,563 50</u></u>	<u><u>2,006 30</u></u>

SURPLUS

Unappropriated (Exhibit C)	\$11,255 02	\$9,328 79
TOTAL — GENERAL FUND	<u>\$17,033 52</u>	<u>\$12,550 09</u>

TRUST FUNDS

LIABILITIES

Principals (Schedule A-6)	\$9,722 89	\$8,872 89
Unexpended Income		19 12
TOTAL — TRUST FUNDS	<u>\$9,722 89</u>	<u>\$8,892 01</u>

EXHIBIT B

TOWN OF KINGFIELD
STATEMENT OF REVENUE AND EXPENDITURES
 YEAR ENDED FEBRUARY 15, 1950

REVENUE:

Tax Commitment	\$34,596 00
Supplemental Taxes	171 40
Excise Taxes	3,172 00
State of Maine	13,041 57
Licenses and Fees	2 00
Liens Costs	2 83
Rent of Sewer Rods	8 00
Reimbursement for Snow Removal	15 00
Rental of Highway Equipment	1,503 06
Reimbursement — Charity	170 00
Tuition	118 00
Rent	10 00
Interest Received	385 61
Perpetual Care Cemetery Funds	850 00
Insurance Refund	8 31
TOTAL REVENUE	<u>54,053 78</u>

ADD:

Appropriations from Surplus	\$1,500 00
Transfer from Capital Reserve Fund	575 50
	56,129 28

DEDUCT:

Revenue Applicable to Appropriation	
Carrying Balances	2,619 56

TOTAL		\$53,509 72
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EXPENDITURES:

General Government	2,733 37
Protection	2,903 15
Health and Sanitation	82 00
Highways and Bridges	9,513 29
Charities	1,556 11
Education	24,064 77
Cemeteries	900 00
Special Assessments	4,653 55
Unclassified	3,177 25

TOTAL EXPENDITURES		49,583 49
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NET GAIN FROM OPERATIONS (Exhibit C)		\$3,926 23

Town Warrant

County of Franklin, ss.

*To Elmer C. Reid, a Constable in the Town of Kingfield, County of
Franklin, State of Maine,* GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Kingfield, qualified by law to vote in town affairs, to assemble at Webster Hall, in said town, on Monday, the sixth day of March next, at nine o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To hear reports of Town Officers and take action thereon.

Art. 4. To choose all other Town Officers for the ensuing year and fix their pay.

Art. 5. To see what sum the Town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended. — (Acct. No. 2.)

Art. 6. To see what sum of money the Town will vote to raise and appropriate for Repair of Roads and Bridges for the ensuing year. — (Summer Roads — Acct. No. 7.)

Art. 7. To see what sum of money the Town will vote to raise and appropriate for Repair of Roads and Bridges for the ensuing year. — (Winter Roads — Acct. No. 9.)

Art. 8. To see what sum of money the Town will vote to raise and appropriate for the Repair of Sewers for the ensuing year.— (Acct. No. 11.)

Art. 9. To see what sum of money the Town will vote to raise and appropriate for Aid to Dependent Children, under the provisions of Chapter 22, Section 226, et Seq R. S. 1944.— (Acct. No. 12.)

Art. 10. To see what sum of money the Town will vote to raise and appropriate for Old Age Assistance for the ensuing year.— (Acct. No. 13a.)

Art. 11. To see what sum of money the Town will vote to raise and appropriate for the Support of the Poor for the ensuing year.— (Acct. No. 14.)

Art. 12. To see what sum of money the Town will vote to raise and appropriate for Elementary and Secondary Schools, including Teachers' Wages and Board, Fuel, Janitor Service, Conveyance, Tuition and Board of Pupils, Textbooks, Reference Books and School Supplies for desk and laboratory use.— (Accts. Nos. 17 and 18.)

Art. 13. To see what sum of money the Town will vote to raise and appropriate for Repair of Schoolhouses for the ensuing year.— (Acct. No. 19.)

Art. 14. To see what sum of money the Town will vote to raise and appropriate for the Salary of Superintendent of Schools.— (Acct. No. 20.)

Art. 15. To see what sum of money the Town will vote to raise and appropriate for seating units for school classrooms.— (Acct. No. 21.)

Art. 16. To see what sum of money the Town will vote to raise and appropriate for the care of Cemeteries.— (Acct. No. 22.)

Art. 17. To see what sum of money the Town will vote to raise and appropriate for Interest for the ensuing year.— (Acct. No. 25.)

Art. 18. To see what sum of money the Town will vote to raise and appropriate for the use of the Fire Department for the ensuing year.— (Acct. No. 26.)

Art. 19. To see what sum of money the Town will vote to raise and appropriate for Hydrant Rental for the ensuing year.— (Acct. No. 27.)

Art. 20. To see what sum of money the Town will vote to raise and appropriate for Insurance for the ensuing year.— (Acct. No. 28.)

Art. 21. To see what sum of money the Town will vote to raise and appropriate for Street Lights for the ensuing year.— (Acct. No. 29.)

Art. 22. To see what sum of money the Town will vote to raise and appropriate for the Collection of Taxes for the ensuing year.— (Acct. No. 32.)

Art. 23. To see what sum of money the Town will vote to raise and appropriate for the Discount and Abatement of Taxes for the ensuing year.— (Acct. No. 33.)

Art. 24. To see if the Town will vote to raise and appropriate the sum of Fifty Dollars (\$50.00) to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chap. 80, Sec. 95 of the R. S. of Maine.

Art. 25. To see what sum of money the Town will vote to raise and appropriate for school lunches to be expended by any responsible organization carrying out a lunch program.

Art. 26. To see what the Town will vote in regard to the Collection of Taxes, when made payable, what discount to be allowed and interest charged. (Taxes payable when committed. Discount 2% if paid before July 1st. 8% interest charged after December 1st. Collector paid 1.25% on collections, by vote of the Town in 1945.)

Art. 27. To see if the Town will vote to make Poll Taxes payable May 1st.

Art. 28. To see if the Town will vote to pay for corporate or other bonds for the Collector and Treasurer.

Art. 29. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deeds for such property.

Art. 30. To see if the Town will instruct the Selectmen to procure Temporary Loans in anticipation of taxes.— (Acct. No. 31.)

Art. 31. To see if the Town will vote to adopt Daylight Saving Time for the same period as is customary throughout the State.

Art. 32. To see if the Town will vote to appropriate Excise Tax Collections, Supplemental Taxes, and Overlay for the following year for Miscellaneous Town Charges, including Town Officers' salaries and Town Dump.

Art. 33. To see what sum, if any, the Town will vote to re-appropriate for housing the Town Office, Polling Place and Fire Department.

Art. 34. To see if the Town will vote to accept hydrants for rental when same are installed at recommended intervals on proposed water main extensions on Riverside Street and North Main Street.

Art. 35. To see if the Town will vote to discontinue all of the old road connecting the West Kingfield Road and the Salem Road and located in part across the Savage Farm, so-called.

Art. 36. To see if the Town will accept the sum of one hundred dollars (\$100.00) and expend the interest accruing therefrom, for the care of the Thomas, Huldah and Frank Bradbury lot in Riverside Cemetery, said sum to be known as the Addie Bradbury Weymouth Fund.

Art. 37. To see if the Town will accept the sum of three hundred dollars (\$300.00) and expend the interest accruing therefrom, for the care of the Jonathan B. Mayo and Charles O. Wilkins lot in Sunnyside Cemetery, said sum to be known as the Jonathan B. Mayo and Charles O. Wilkins Fund.

Art. 38. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of the Charles E. Chamberlain and Harry A. Tufts lot in Sunnyside Cemetery, said sum to be known as the Charles E. Chamberlain and Harry A. Tufts Fund.

Art. 39. To see if the Town will accept the sum of two hundred dollars (\$200.00) and expend the interest accruing therefrom, for the care of the John Spencer lot in Riverside Cemetery, said sum to be known as the Ardean R. Henderson Fund.

Art. 40. To see if the Town will accept the sum of one hundred fifty dollars (\$150.00) and expend the interest accruing therefrom, for the care of the F. Raymond Phillips lot in Sunnyside Cemetery, said sum to be known as the F. Raymond and Ethel S. Phillips Fund.

Art. 41. To see if the Town will vote to plow all driveways where the buildings are one hundred feet or more from the main highway.

Art. 42. To see if the Town will vote to build a sewer to serve Curve and Salem Streets and raise and appropriate money for the purpose.

Art. 43. To see if the Town will vote to raise a sum not to exceed \$200.00 for the purpose of having a survey made to determine the cost, location and advisability of a Consolidated High School for School Union No. 36.

Art. 44. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at Webster Hall, at 8:30 on the day of said meeting.

Given under our hands at Kingfield, this twentieth day of February, A. D. 1950.

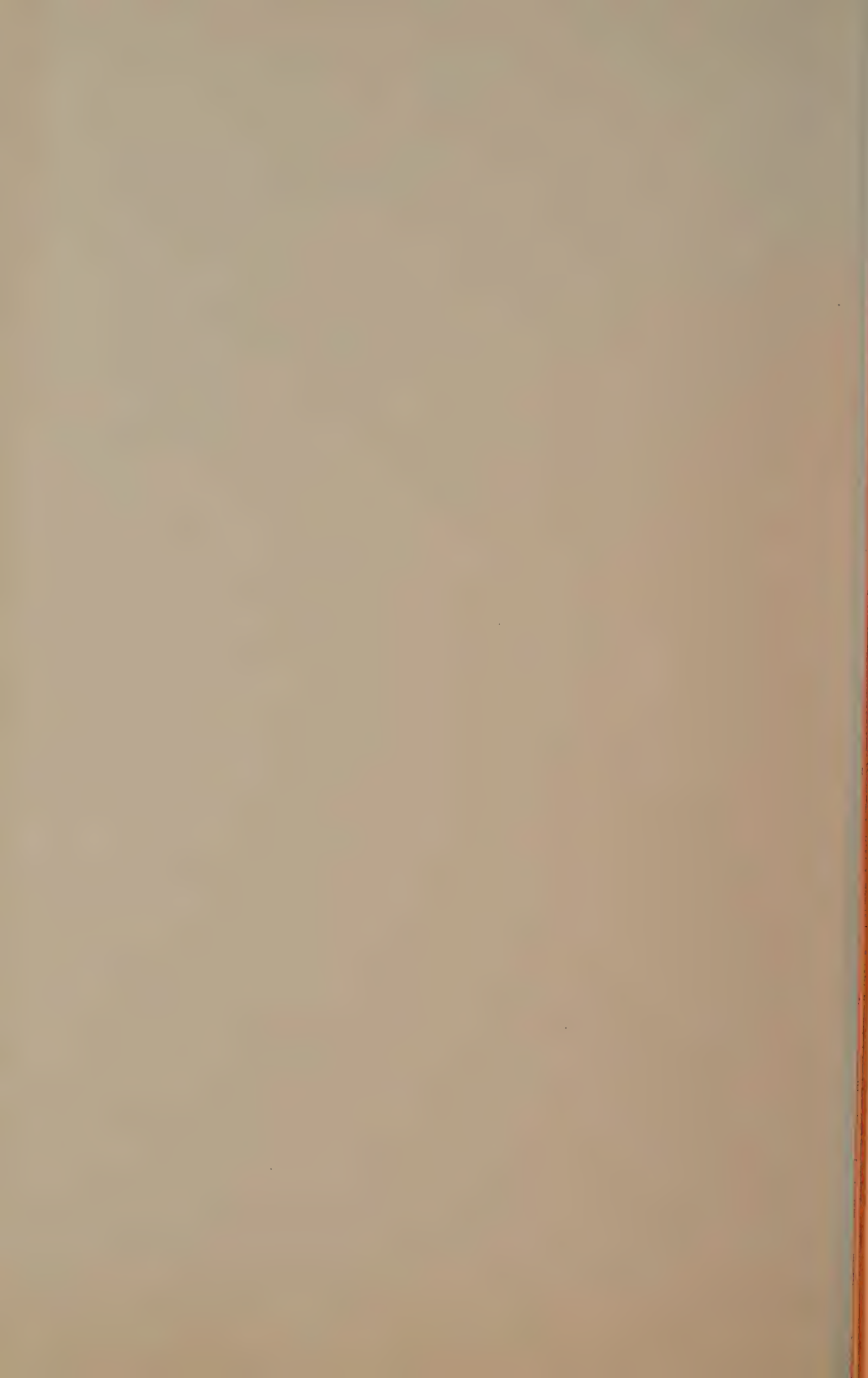
CARROLL D. EDGERLY,
CLAIR H. DURRELL,
CLEMENT HUTCHINS,

Selectmen of the Town of Kingfield.

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SUMMARY OF ACCOUNTS

	Appro. 1949	Receipts	Unex- pended 1948	Overdraft 1948	Available 1949	Expended 1949	Overdraft 1949	Unex- pended	Recommended by Budget Com. for '50	Raised for 1950
ROADS, CONSTRUCTION										
2—State Aid	\$ 1,066 00	\$ 2,132 00			\$ 3,198 00	\$ 3,198 00			\$ 1,066 00	
5—Alder Stream Bridge	*** 1,000 00	* 3,198 00			4,198 00	3,521 60		\$ 676 40C		
ROADS, MAINTENANCE										
4—Town Trucks	*** 500 00	1,398 13			1,898 13	1,898 13				
6—Town Road Improvement Fund ..		470 10			470 10	538 08	\$ 67 98			
7—Town Roads, Summer	2,500 00	† 509 35			3,009 35	3,441 50	432 15		2,500 00	
9—Town Roads, Winter	3,000 00	904 85			3,904 85	2,755 33		1,149 52	3,000 00	
11—Sewers	200 00	8 00			208 00	82 00		126 00	200 00	
WELFARE										
12—Aid to Dependent Children	500 00				500 00	231 70		268 30	500 00	
13—Veterans Aid		** 44 45			44 45	44 45				
13A—Old Age Assistance	700 00	†† 437 59			1,137 59	1,137 59			1,000 00	
14—Town Poor	800 00				800 00	368 66		431 34	800 00	
SCHOOLS										
17 & 18—Common & High	12,600 00	11,371 07	\$ 165 93		24,137 00	22,698 75		1,438 25C	12,600 00	
19—Repairs	800 00		534 11		1,334 11	669 11		665 00C	800 00	
20—Superintendence	686 86			\$44 86	642 00	646 91	4 91C		700 00	
21—Schoolhouse Seats	500 00		339 51		839 51			839 51C	700 00	
OTHER ACCOUNTS										
22—Cemeteries	50 00				50 00	50 00			50 00	
23—Town Charges		5,019 85			5,019 85	2,301 83		2,718 02		
25—Interest		306 31			306 31	213 51		92 80		
26—Fire Department	800 00				800 00	844 65	44 65		800 00	
27—Hydrants	1,100 00				1,100 00	1,100 00			1,100 00	
28—Insurance	1,200 00	8 31			1,208 31	1,524 79	316 48		750 00	
29—Street Lights	1,000 00				1,000 00	958 50		41 50	1,000 00	
30—Housing, Cap. Reserve Fund	*** 500 00	13 14	1,011 61		1,524 75	575 50		949 25C		
32—Collection of Taxes	400 00				400 00	431 54	31 54		400 00	
33—Discount and Abatement	400 00				400 00	408 45	8 45		400 00	
38—Maine Publicity Bureau	50 00				50 00	50 00			50 00	
40—School Lunches	50 00				50 00	50 00			75 00	
	\$30,402 86						\$901 25	\$4,827 48	\$28,491 00	
State Tax	3,381 37									
County Tax	1,272 18									
Overlay	1,539 59									
	\$34,596 00									

* — Transferred from State Aid Road.

C — Accounts carried, not included in Summary of Accounts.

† — Transferred from Town Trucks.

** — Transferred from Town Poor.

†† — \$267.59 Transferred from Town Poor.

*** — Re-appropriated from Surplus, not in Summary of Accounts.

*Read this Report carefully
and bring it with you
to Town Meeting*



8/9/2010

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